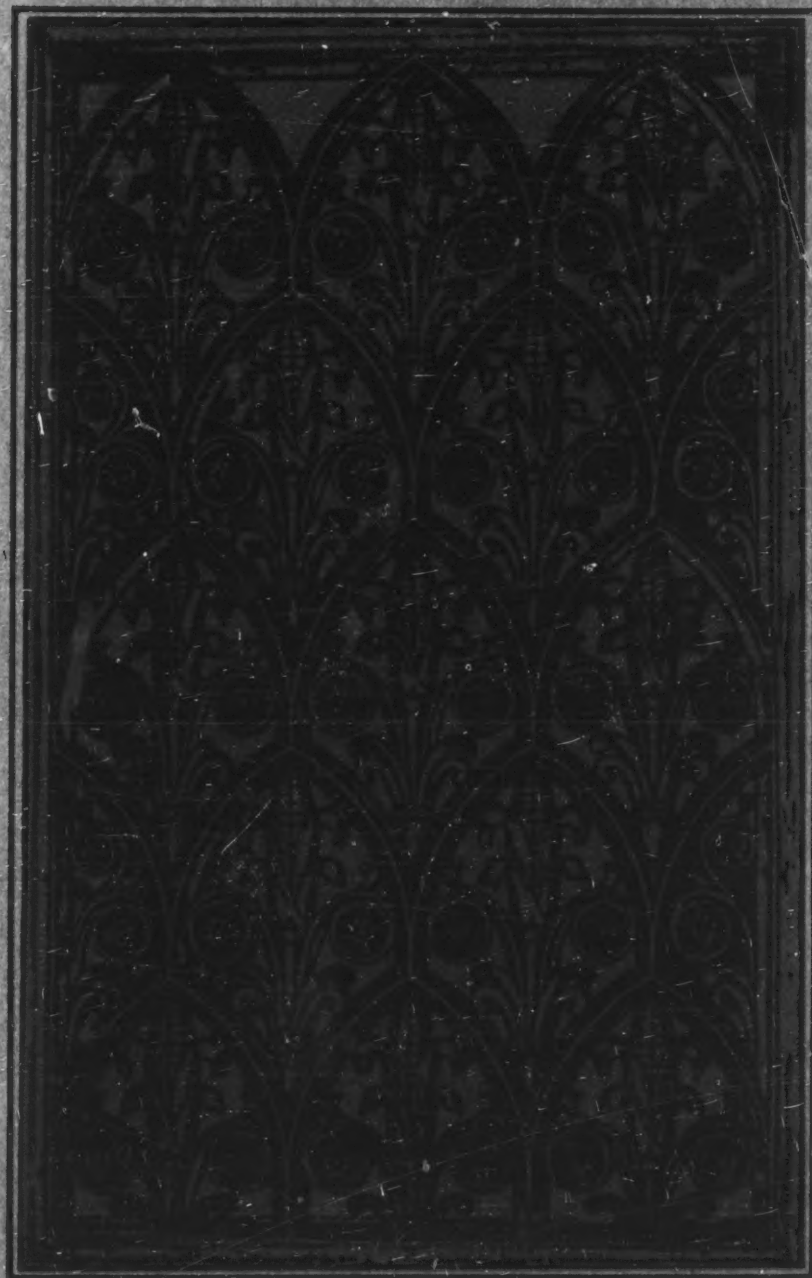


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NEBRASKA DEPARTMENT OF REVENUE



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ANNUAL REPORT

NEBRASKA
DEPARTMENT OF
REVENUE



ANNUAL REPORT

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STATE TAX COMMISSIONER

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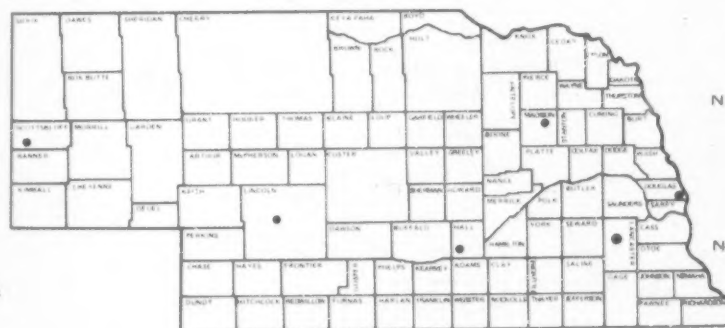
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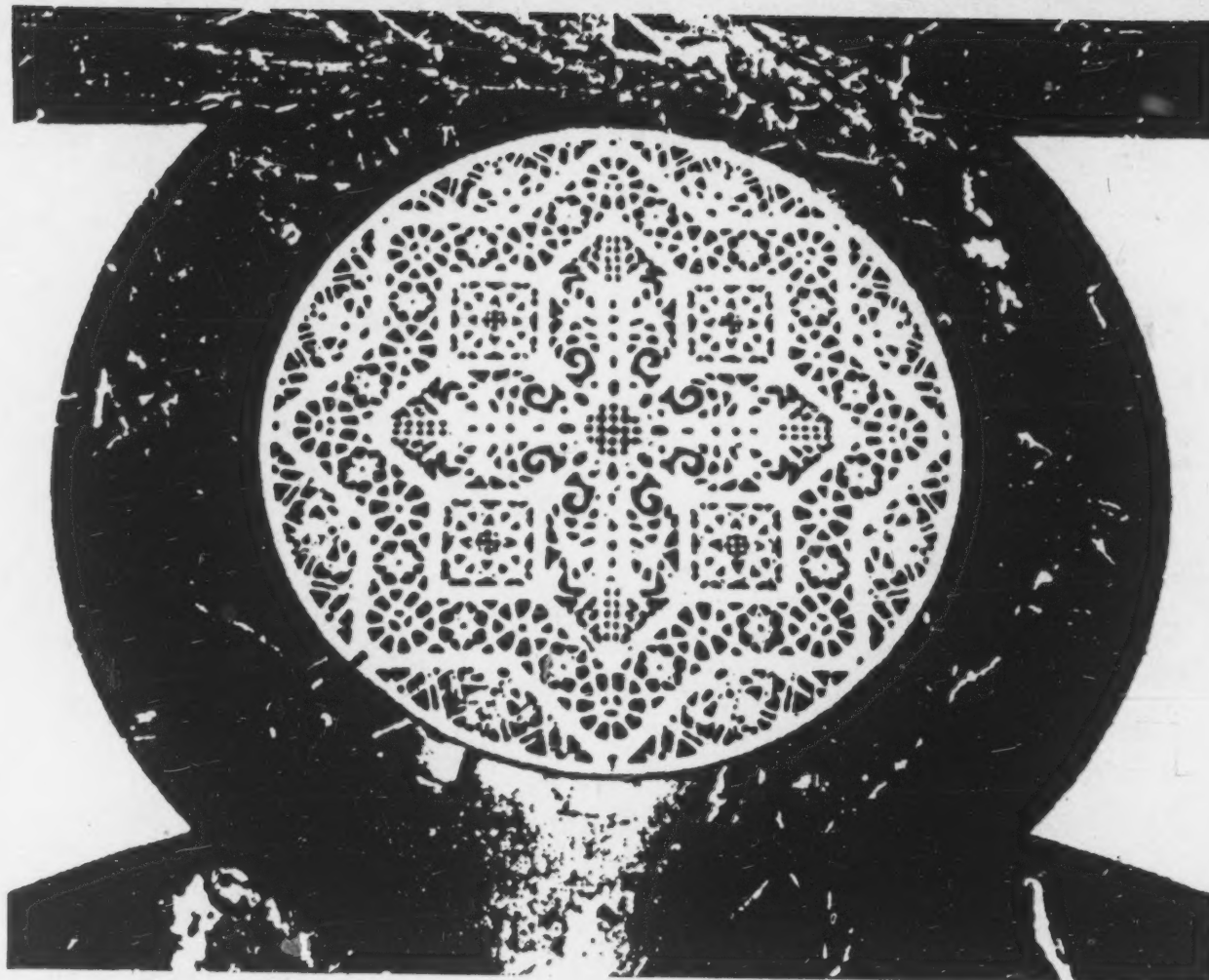
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GENERAL INFORMATION

In 1984, 92.3 percent of all the revenues collected by the state were collected by the Nebraska Department of Revenue. Of these revenues the tax collections were \$977.1 million, an increase of \$4.7 million or 0.5 percent above 1983. The receipts from permits, fees, and licenses collected by the Nebraska Department of Revenue increased from 1983 by \$0.2 million to \$1.3 million.

More than three-quarters of the Department's tax collections in 1984 were from sales and income taxes. The individual income tax increased \$11.5 million to \$307.8 million in 1984, an increase of 3.9 percent from 1983. Corporation franchise or income tax collections were \$60.5 million in 1984, down \$0.5 million (0.8 percent) from the previous year. State sales and use tax collections for 1984 amounted to \$353.9 million, including \$39.6 million for sales tax on motor vehicles, a decrease of \$25.7 million or 6.8 percent below 1983.

ORGANIZATION

The Nebraska Department of Revenue implements the tax statutes in Nebraska and directly administers all major state tax revenues, with indirect authority over all other state revenues. The organization of the Department is such that separate divisions perform all similar operations, regardless of tax type.

There are eight functional divisions of the Nebraska Department of Revenue which work in concert toward the goal of efficient and economical administration of the Nebraska revenue laws.

ADMINISTRATION

Administration includes the State Tax Commissioner, Deputy Tax Commissioner, administrative staff, Public and Governmental Affairs Counsel, Administrative Counsel, Controller, and Personnel Officer. The administrative staff provides support necessary for carrying out the duties of the State

Tax Commissioner and Deputy Tax Commissioner.

The Controller is the chief accounting officer for the organization and is also responsible for preparation of the Department's budget, the cashing function, and the maintenance of internal control.

The Personnel Officer is responsible for the development and management of the Department's policies and procedures involving employment practices, employee benefits, wage and salary administration, agency staffing, personal services budgeting, employee payroll services, and management training.

AUDIT

The Audit Division initiates, implements, and controls all income, sales and use, motor fuels, excise, and property tax audits. Audit cases include not only Nebraska corporations and individuals, but also corporations domiciled in other states. Selected taxpayers are audited for all programs in which a tax liability may exist.

Coordinating the exchange of audit information with the Internal Revenue Service, the Multi-state Tax Commission, and the revenue departments of other states is also a responsibility of this division.

FIELD SERVICES

The Field Services Division provides taxpayer assistance and tax collection services. It coordinates communication between taxpayers and the Nebraska Department of Revenue through regional offices in six cities in Nebraska. These offices also allow the Nebraska taxpayer convenient access to the Department and necessary forms, information, and assistance.

The Field Services Division assists and advises taxpayers, providing them with a better understanding of their rights and responsibilities in preparing returns for all tax programs. Field Services implements corrective measures when there are failures or irregularities in registration and reporting. Collection operations employ methods necessary to obtain payment of all delinquent taxes regardless of the program.

PROPERTY TAX

It is the responsibility of the Property Tax Division to supervise and assist in county administration of property taxes for local government. The division represents the Department on appeals to the State Board of Equalization and Assessment and is responsible for drafting revenue rulings,

regulations, and legislation for administration of local property tax.

The Property Tax Division also annually revises the Land Valuation and Cost Construction Manuals for state-wide use in appraisal of all property. Appraisal schools are conducted for county assessors, their staff, and the divisional staff. When requested, technical information for county assessors, assistance to county boards, supervision of county appraisals, and mass appraisals are also supplied.

This division has direct responsibility for central valuation and assessment functions with regard to motor vehicles, airlines, and railroads.

RESEARCH

The Research Division collects and compiles statistical and bibliographical material for reports and statistical publications on Nebraska's revenue and maintains the statistical library. The division also analyzes the fiscal impact of legislative tax proposals.

The Research Division prepares state revenue estimates and cash flow projections for use by the Governor's office and Nebraska Legislature.

REVENUE OPERATIONS

The Revenue Operations Division performs processing functions for all tax programs administered by the Department. This division is comprised of the following five sections: Initial Operations, Clearance, Teleprocessing, Post Processing, and Correspondence. More than six million documents received annually must flow through the established processing cycle until they are permanently stored.

SPECIAL SERVICES

The Special Services Division provides office services and forms management for the entire Department. The services include purchasing and supply, transportation, word processing, office equipment inventory, and maintenance of the Department's office machines and other equipment.

Coordination of design and production of all departmental forms is a major function of this division. Special Services Division is also responsible for Department security.

SYSTEMS

The Systems Division is responsible for the design, coordination, and scheduling of all data processing operations within the Nebraska Department of Revenue and serves as the liaison between the Department and the Department of Administrative Services, Central Data Processing Division,

The Systems Division programs and develops effective systems in accordance with statutory requirements and Departmental policy. Constant awareness for possible implementation of technological advances, both in computer software and hardware, is a vital function of this division.

TAX POLICY

The Tax Policy Division represents the Department of Revenue at formal tax hearings and at legislative hearings. The division provides assistance to the Nebraska Attorney General in litigation involving revenue issues and coordinates informal conferences resulting from audit assessments.

The Tax Policy Division drafts legislative proposals, implements new revenue laws, and monitors the resulting output to ensure efficient integration with the existing administrative system. The division provides legal advice to other divisions and coordinates the preparation and revision of regulations, revenue rulings, contracts forms, and departmental releases. The division also serves as the liaison between federal and local governments in revenue sharing functions.

STATISTICAL DATA

The major state revenue sources are described in Table 1. This description includes the basis and current rate of the tax, due dates of reports and payment, administration of the tax and the distribution of the tax collections.

Table 2 is a graphic representation of the per capita and total personal income in Nebraska for selected years from 1950 through 1984. Personal income is measured before the deduction of personal income or other personal taxes. Per capita personal income is total personal income divided by total population.

In Table 3, Nebraska's 1984 per capita tax revenue is compared with that of other states.

A comparison of the 1983 and 1982 total personal income by county is given in Table 4. Each county's per capita income and its rank in the state is also shown.

The various aid programs funded by the Legislature from state revenue sources during fiscal year 1983 — 1984 for the benefit of local political subdivisions are listed in Table 5.

Table 6 is a chronology of the state sales and income tax rates for Nebraska.

Table 1

State Revenue Sources

Source	Basis — Current Rate*	Due Date	Administered by	Distribution
Sales/Use Tax	Effective April 1, 1984, rate decreased from 4% to 3½% of gross retail sales. The tax rate is set by the Legislature. (Local Option of ½% or 1%.) (Omaha Option of 1½%.)	Reports and payments due the 25th day of the month for each preceding monthly, quarterly, or annual reporting period.	Nebraska Department of Revenue	General Fund. Sales/use tax on motor vehicles, trailers, semitrailers to Highway Allocation Fund.
Income Tax	Individuals — for 1984, 19% of adjusted federal income tax before credits. The tax rate is set by the Legislature for the current year. Corporation income for 1984 is 4.75% of the first \$50,000 from Nebraska sources and 6.65% of income over \$50,000.	Returns and payments due on the federal return and payment dates. Withholding returns and payments due the last day of the month for each preceding quarterly reporting period and the 15th of the month for each preceding monthly reporting period.	Nebraska Department of Revenue	General Fund
Motor Fuels	Effective October 1, 1980, 11½ cents per gallon on motor and special fuels imported, manufactured, sold, and used. 6½ cents per gallon on motor fuels containing grain alcohol and no lead. In addition, a variable excise tax, which equals 3.7% of statewide average cost is added to the rate per gallon. Variable excise tax rate decreased from 4.0% effective July 1, 1984.	Interstate motor carrier reports and payments due the last day of each month for the preceding month or quarterly period. All other returns and payments due on the 20th of each month for the preceding month.	Nebraska Department of Revenue	One cent portion of all Motor Fuels to City and County Road Fund. Variable excise tax portion to Highway Cash Fund. Remainder to Highway Trust Fund.
Aviation Fuels Tax	Five cents per gallon; 2½ cents per gallon refundable to all users, five cents per gallon refundable for fuels used by licensed air schools.	Returns and payments due 20th of each month for preceding month.	Nebraska Department of Revenue	General Fund — 1% of the tax collections. Department of Aeronautics Cash Fund — remainder.
Cigarette Tax	Effective August 1, 1984, Legislature authorized tax on packages containing more than 20 per package at same basic rate of .9 cents per cigarette.	Reports — tenth of each month for each preceding monthly period.	Nebraska Department of Revenue	General Fund — proceeds of 13 cents. 1 cent to Outdoor Recreation Cash Fund, 1 cent to Cancer Research Fund, \$1,765,153 and \$362,222 to the University and the State Colleges Buildings Renovation and Land Acquisition Fund, respectively. Remainder to the Capitol Construction Fund.

Source	Basis — Current Rate*	Due Date	Administered by	Distribution
Alcoholic Beverages Tax	Licenses — \$5 to \$1,000 based on classification of business and amount sold. Excise Tax — Current rates are: beer, 14 cents per gallon; wines containing 14% or less alcohol, 65 cents per gallon; wine and other dilute alcoholic beverages containing more than 14% alcohol, \$1.25 per gallon; alcohol and spirits, \$2.75 per gallon.	Reports and payments 25th of each month for preceding month.	State Liquor Commission	General Fund. Licenses — School Fund of the county or city where license fee is paid.
Oil and Gas Severance Tax	On value at time of separation for stripper wells, 2% and for non-stripper wells, 3%. Conservation tax of 0.1% of value of separation for gas and oil.	Reports and payments last of each month for preceding month in which resources were severed.	Nebraska Department Revenue	From public school lands — Permanent School Fund. Other lands — 1% of gross tax receipts to Severance Tax Administration Fund. \$500,000 to Energy Resource Fund, remainder to School Weatherization Fund.
Pari-mutuel Wagering Tax	Five percent of gross sum wagered in excess of \$1,000,000. Effective March 23, 1982, for meets holding races 3 days a week or less, excluding holidays, 5% of gross sum wagered in excess of \$5,000,000. State Fairground Racing, effective July 10, 1984, is 3% of gross sum wagered in excess of \$1,000,000.	Payment — Within ten days after close of each race meeting.	State Racing Commission, verified by Nebraska Department of Revenue	Nebraska State Fair Grounds Building Fund — tax from races conducted by Nebraska State Board of Agriculture. General Fund — remainder.
Documentary Stamp Tax	Fifty-five cents per \$500 of value or fraction thereof.	Payment — affixation of stamps prior to recording.	Nebraska Department of Revenue; County Register of Deeds, then remitted to State Treasurer.	General Fund. Twenty-five percent retained by county.
Insurance Premium Tax	Domestic — (except fraternal beneficiary associations), 6/10 of 1%. Foreign — (except fraternal associations), 2%.	Payment — March 1.	Department of Insurance.	Fifty percent to State General Fund. Five percent to County General Fund. Thirty percent to County School Districts. Fifteen percent to cities and villages.

Source	Basis — Current Rate*	Due Date	Administered by	Distribution
Motor Vehicle Registration Fees	Motor Vehicle — Private automobiles, rental automobiles, ambulances, hearse, or taxicab — \$15. Motorcycles — \$5.50. Mobile homes — \$9 to \$15. Self-propelled mobile homes — \$18 to \$42. Utility trailer — \$1 per 1,000 lbs. gross weight up to 9,000, over 9,000 same as commercial trailers. Buses carrying 10 passengers or less — \$6 plus \$4 per seat. Buses carrying more than 10 passengers — \$35 to \$310. Commercial trucks — \$18 to \$810 plus 20% of applicable fees if gross weight exceeds 36 tons and truck is operated on roads other than interstates. Commercial trailers and semitrailers \$1. Farm trucks, including truck-tractors used for farm purposes only — \$18 to \$65 plus \$10 for every ton over 20 tons. Motor Carriers — \$50 flat rate for transportation of passengers or property for hire in intrastate commerce, plus not more than \$15 for each vehicle. In addition to the registration fee is \$1.50 charge per registration and a \$1 issuance fee per registration.	Motor Vehicle — Annual payment with due date depending on vehicle purchase date. Motor Carrier — Payment January 1.	County Treasurers, then remitted to Department of Motor Vehicles.	Highway Trust Fund. \$1.00 issuance fee retained by county. \$1.50 fee to the Recreation Road Fund.
Corporate Organization and Qualification Fees.	\$10,000 or less . . . \$40 \$10,001 to \$25,000 . . . \$70 \$25,001 to \$50,000 . . . \$100 \$50,001 to \$75,000 . . . \$150 \$75,001 to \$100,000 . . . \$200 In excess of \$100,000, charge of \$2.00 for each addition \$1,000, plus recording fee. Increase in capital stock, \$10 plus \$2.00 for each \$1,000 of increase. Foreign — certificate of authority — \$100 plus recording fee. Limited partnership — \$10 plus recording fee.	Domestic — at times of incorporation or increase of capital stock Foreign — at time of qualification, domestication, or increase of capital stock. Limited partnership — at times of incorporation or organization.	Secretary of State	General Fund
Corporation Occupation Tax	Graduated from \$13 for \$10,000 or less, based on domestic paid up capital stock and foreign capital employed in Nebraska, to \$11,995 for over \$100,000,000. Foreign corporations is graduated from \$26 for \$10,000 or less to \$15,000 for over \$20,000,000.	Reports and payments — January 1.	Secretary of State	General Fund

Source	Basis — Current Rate*	Due Date	Administered by	Distribution
Fire Marshall Tax	Gross premiums and assessments received for fire insurance less reinsurance and return premiums on all direct business received in the state are subject to taxation. Foreign and alien insurance companies pay $\frac{1}{2}$ of 1%; domestic mutual companies and assessment associations pay $\frac{1}{4}$ of 1%.	Payment — March 1.	Department of Insurance	General Fund
Estate Tax	Estate of resident decedents or non-residents decedents owning real property in Nebraska. The tax is the amount by which available federal credits for state death taxes exceeds inheritance taxes paid to all states and local governments.	Returns — when required by federal law; Payment — within 12 months after death.	Nebraska Department of Revenue	General Fund.
Mechanical Amusement Devices Tax	Operator's License — yearly rate of \$250 or \$20 per machine, if less than five machines. Occupation tax — \$25 per machine operated during the taxable year.	Payment July 1.	Nebraska Department of Revenue	General Fund.
Litter Fee	Effective October 1, 1982, 0.015% of gross proceeds of sales of specified products of businesses with more than \$350,000 total sales.	Payment — October 1.	Nebraska Department of Revenue	Nebraska Litter Reduction and Recycling Fund.
Lodging Tax	Consideration charge of 1% for occupancy of hotel/motel space. County option of 1% or 2%.	Reports and payments due the 25th day of the month for each preceding monthly reported period.	Nebraska Department of Revenue	State Visitors' Promotion Cash Fund. County option returned to county.
Bingo, Lottery & Raffle Tax	Bingo tax — 6% of receipts Pickle Cards — \$2 per unit plus 2% of gross proceeds. Lottery and Raffles — 2% of gross proceeds.	Reports and payments due the 30th day of the month for each preceding quarterly reporting period.	Nebraska Department of Revenue	General Fund.

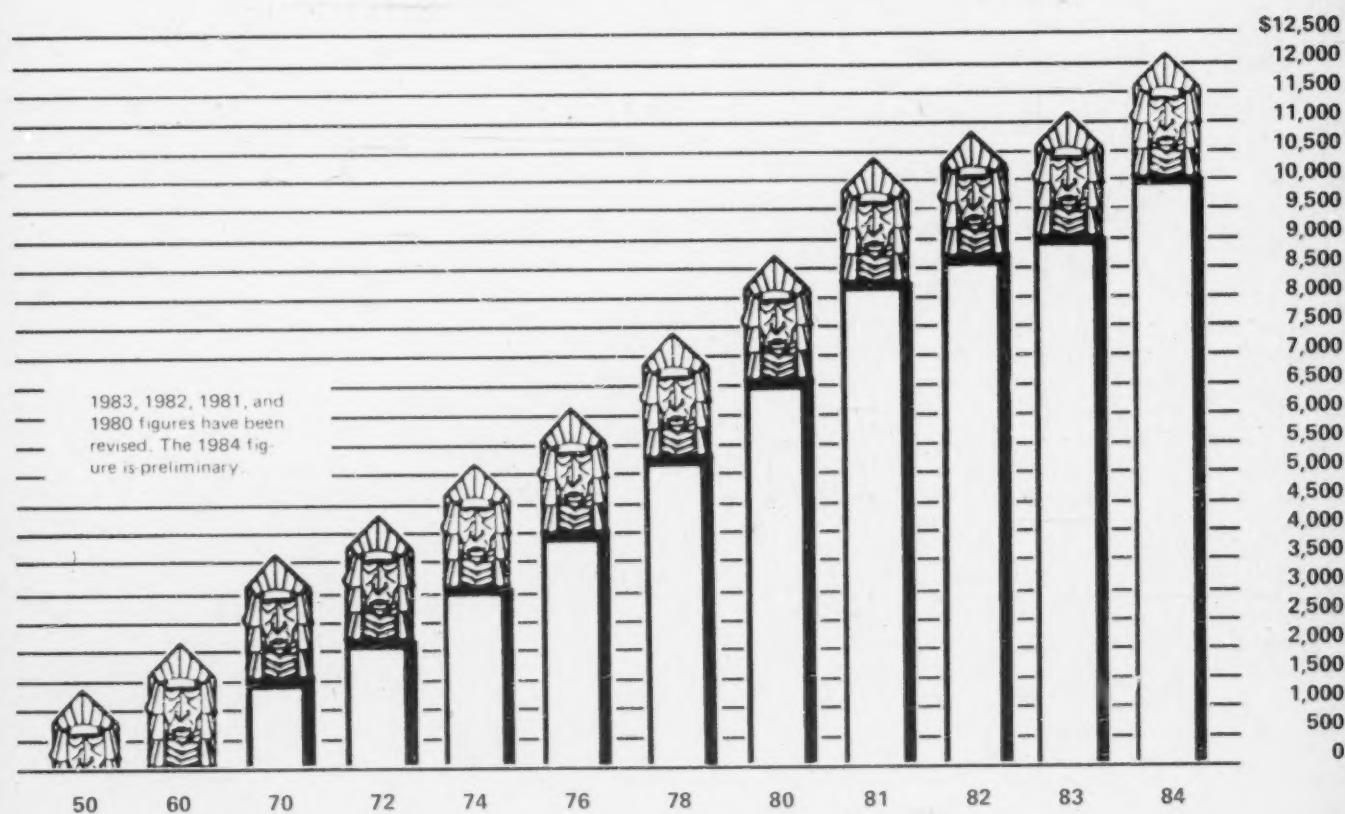
Miscellaneous State Taxes and Other Revenues

In addition to the taxes and fees mentioned above, Nebraska government receives money from numerous other minor sources. Various businesses and franchise taxes supply small amounts of revenue to the State General Fund each year. In addition to taxes, the state receives several million dollars annually from hundreds of nontax revenues. Included among these nontax revenue sources are various license, permit, and inspection fees, income from state lands, buildings, and equipment, and some private sources. An important source of money to the state is interest on the investment of state funds.

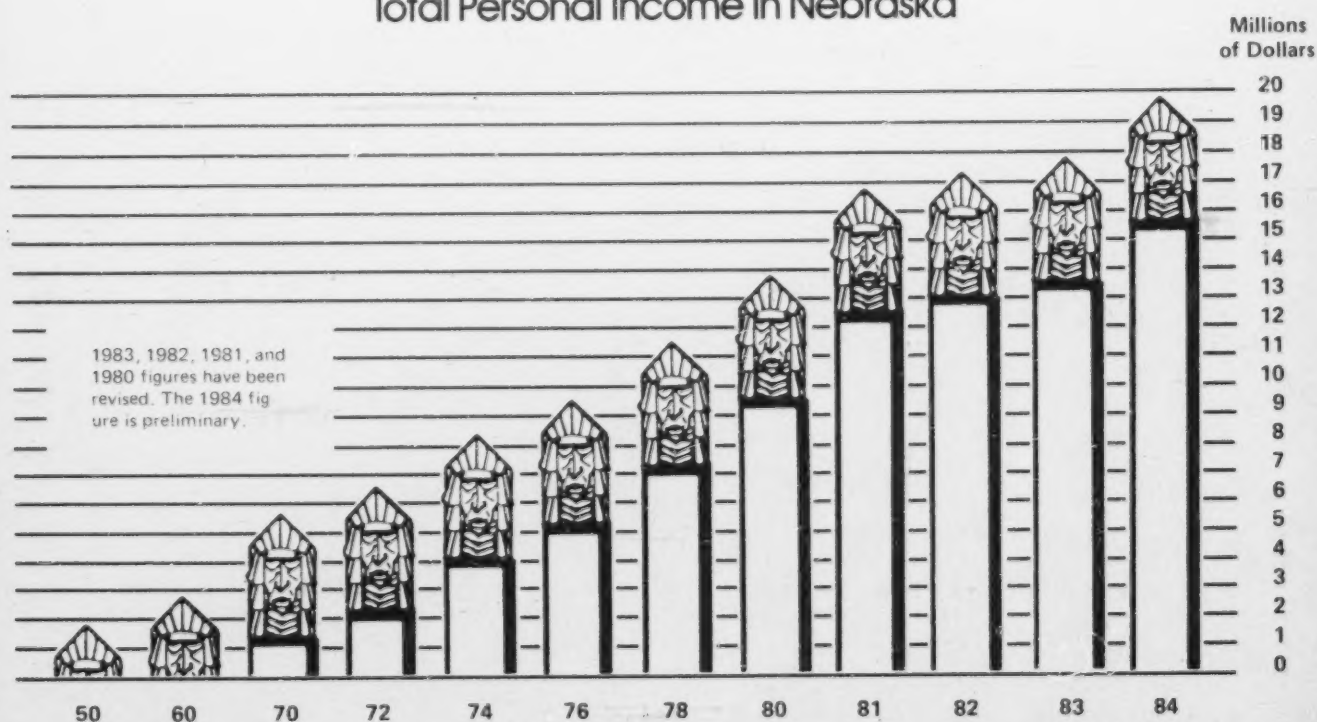
Note: Current rates are as of June 1, 1985.

Table 2

Per Capita Personal Income in Nebraska



Total Personal Income in Nebraska



Source: Survey of Current Business, U.S. Department of Commerce, Bureau of Economic Analysis

1984 State Tax Revenue per Capita

Table 3

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1	Alaska	\$3946.51
2	Wyoming	\$1568.57
3	Minnesota	\$1219.88
4	Hawaii	\$1201.12
5	Delaware	\$1162.47
6	Wisconsin	\$1073.49
7	New York	\$1061.05
8	Washington	\$1044.44
9	Massachusetts	\$1007.14
10	California	\$999.83
11	North Dakota	\$997.67
12	Connecticut	\$978.11
13	Colorado	\$971.12
14	New Mexico	\$967.31
15	New Jersey	\$949.76
16	Nevada	\$945.24
17	Michigan	\$944.21
18	Maryland	\$907.53
19	West Virginia	\$877.98
20	Rhode Island	\$841.98
21	Arizona	\$827.32
22	Oklahoma	\$807.15
23	Pennsylvania	\$806.67
24	Maine	\$796.08
25	Vermont	\$779.22
26	Iowa	\$770.28
27	Illinois	\$755.91
28	North Carolina	\$751.99
29	Kentucky	\$751.72
30	Ohio	\$742.65
31	Indiana	\$735.44
32	Kansas	\$734.06
33	Utah	\$724.39
34	South Carolina	\$722.70
35	Virginia	\$721.14
36	Montana	\$707.94
37	Louisiana	\$701.85
38	Oregon	\$692.04
39	Idaho	\$686.54
40	Alabama	\$677.76
41	Georgia	\$677.51
42	Mississippi	\$670.01
43	Florida	\$667.76
44	Nebraska	\$665.47
45	Arkansas	\$656.18
46	Texas	\$614.75
47	Missouri	\$609.63
48	Tennessee	\$532.46
49	South Dakota	\$508.18
50	New Hampshire	\$433.43

All State Average — \$835.52

Source: State Tax Collections in 1984, Bureau of the Census

Table 4

Comparison of 1983 and 1982 Total Personal Income and 1983 per Capita Personal Income by County

Counties	1983 Total Pers. Income (in Millions)	1982 Total Pers. Income (in Millions)	Percent Change	Per Capita Personal Income	
				Amount	Rank in State
Adams	\$ 363.7	\$ 356.3	2.1%	\$11,891	11
Antelope	87.7	91.4	(4.0)	9,912	49
Arthur	4.7	5.3	(11.3)	9,162	65
Banner	8.7	9.0	(3.3)	8,759	73
Blaine	6.6	7.0	(5.7)	8,498	77
Boone	66.9	67.9	(1.5)	9,146	66
Box Butte	122.1	123.2	(0.9)	8,547	74
Boyd	26.2	28.2	(7.1)	7,765	84
Brown	43.7	45.0	(2.9)	9,884	51
Buffalo	375.1	359.2	4.4	10,428	34
Burt	95.1	95.7	(0.6)	11,143	25
Butler	101.4	104.0	(2.5)	10,871	29
Cass	216.4	207.2	0.1	10,287	38
Cedar	88.9	88.8	(3.5)	7,861	83
Chase	49.7	51.5	(3.5)	9,996	47
Cherry	64.0	64.3	(0.5)	9,304	62
Cheyenne	111.0	110.0	0.9	11,205	23
Clay	89.3	89.1	0.2	11,308	20
Colfax	95.0	106.5	(10.8)	9,825	53
Cumming	118.9	122.9	(3.3)	10,341	35
Custer	133.6	133.3	0.2	9,609	55
Dakota	163.9	156.6	4.7	9,543	57
Dawes	85.7	83.4	2.8	9,097	67
Dawson	236.1	235.9	(1.0)	10,605	33
Deuel	30.9	30.7	2.6	11,698	13
Dixon	58.4	59.0	(1.0)	8,326	78
Dodge	425.2	414.5	6.3	11,916	10
Douglas	5,257.7	4,944.9	(5.9)	12,871	4
Dundy	31.9	33.9	(2.2)	11,362	19
Fillmore	87.6	86.3	(2.2)	11,223	21
Franklin	48.7	49.8	3.1	11,643	16
Frontier	31.6	33.4	(5.4)	8,529	75
Furnas	62.3	60.4	0.0	9,768	54
Gage	251.1	251.1	3.6	10,615	31
Garden	34.6	33.4	(10.2)	12,547	5
Garfield	21.5	21.2	1.4	9,457	60
Gosper	22.0	24.5	(10.2)	10,190	41
Grant	10.0	9.9	3.5	11,195	24
Greeley	29.5	30.6	0.7	8,860	72
Hall	546.9	528.6	(1.5)	11,110	26
Hamilton	107.2	108.8	0.7	11,621	17
Harlan	44.3	44.0	(4.5)	10,194	40
Hayes	8.6	8.7	(1.1)	6,442	91
Hitchcock	40.5	40.6	2.6	10,161	42
Holt	107.4	112.5	(4.5)	7,685	86
Hooker	10.1	9.9	2.8	9,195	64
Howard	63.6	62.9	1.1	9,537	58
Jefferson	102.8	100.2	1.4	10,614	32
Johnson	47.4	46.1	3.4	9,322	61
Kearney	93.3	90.2	1.4	13,141	3
Keith	109.0	107.5	0.9	11,661	15
Keya Paha	8.2	9.1	(9.9)	6,532	89
Kimball	64.1	63.5	4.7	12,301	7
Knox	81.0	83.8	4.7	7,167	88
Lancaster	2,334.2	2,228.4	4.7	11,698	12
Lincoln	379.1	370.8	4.3	10,848	30
Logan	9.1	9.4	(9.4)	8,906	70
Loup	5.8	6.4	(9.4)	6,354	92
Madison	347.9	333.4	3.2	10,877	28
McPherson	5.0	5.4	(7.4)	8,023	79
Merrick	86.0	88.4	4.1	9,512	59
Morrill	48.9	53.3	(8.3)	7,984	81
Nance	46.6	46.5	4.1	10,133	44
Nemaha	84.1	81.5	3.9	10,032	46
Nuckolls	60.4	58.0	4.1	9,058	68
Otoe	161.7	155.6	4.3	10,945	27
Pawnee	38.4	38.2	5.4	10,253	39
Perkins	135.6	136.9	(0.9)	13,281	2
Pierce	69.2	68.4	4.2	13,434	1
Platte	345.7	331.8	1.8	11,667	14
Polk	74.5	78.3	3.5	12,317	6
Red Willow	144.1	141.5	(8.4)	11,212	22
Richardson	113.8	110.0	5.3	10,298	37
Rock	25.0	27.3	5.3	10,093	45
Saline	158.0	154.4	(2.4)	12,077	9
Sarpy	947.8	899.8	(2.4)	10,301	36
Saunders	189.6	186.8	(8.4)	10,134	43
Scotts Bluff	383.9	393.3	(3.0)	9,923	48
Seward	156.0	153.4	(3.0)	9,871	52
Sheridan	70.9	68.8	4.1	9,216	63
Siemens	32.8	33.8	0.1	7,928	82
Siou	12.2	15.9	(3.6)	6,507	90
Stanton	55.4	58.0	0.6	8,512	76
Thayer	74.0	76.8	3.7	9,900	50
Thomas	8.6	8.4	3.5	8,944	69
Thurston	55.6	53.6	0.0	7,531	87
Valley	52.9	52.6	0.0	8,866	71
Washington	181.0	174.9	(29.8)	11,498	18
Wayne	75.7	75.7	(29.8)	7,710	85
Webster	46.4	45.5	0.5	9,581	56
Wheeler	5.9	8.4	0.5	5,161	93
York	183.3	182.3	(0.9)	12,271	8
State Total	\$17,848.5	\$17,299.5	3.2%	\$11,175	—

Source: Survey of Current Business
U.S. Department of Commerce
Bureau of Economic Analysis

State Funds Distributed to Local Government Subdivisions

Categories of State Aid	Fiscal Year 1983-84
Homestead Exemptions	\$ 25,463,563
Insurance Premium Distribution	13,024,993
Highway User Revenue Distribution	77,583,228
Aid to Natural Resource Districts	
Under LB 816	686,000
Aid to Municipalities	17,068,660
Aid to Counties	16,660,000
Aid to Technical Community Colleges	21,594,548
Annual Aid to Education	133,716,100
Special Education Payments	37,013,387
Driver Education Program	1,246,225
State Temporary School Fund	21,895,368
Construction Grants Program	2,145,210
Land and Water Conservation Fund	214,057
Airports (Aviation Fuel Taxes)	788,750
Drainage and Flood Control	2,274,713
Miscellaneous Aid	85,652
TOTAL TAX DOLLARS DISTRIBUTED	\$371,460,454

Table 6

Chronology of Nebraska Income Tax Rates and Sales Tax Rates

Effective Date	Individual Income Tax Rate (Percentage of Federal Income Tax)	Corporation Franchise or Income Tax Rate ¹	Withholding Rate (Percentage of Federal Tax Withheld)	Nebraska Sales Tax Rate	Food Sales Tax Credit (Per Eligible Individual)
June 1, 1967	none	none	none	2½%	-0-
January 1, 1968	10%	2%	10%	2½%	7.00
June 25, 1968 ²	10%	2%	10%	2½%	7.00
January 1, 1969 ²	10%	2%	10%	2%	7.00
January 1, 1970	13%	2.6%	12%	2½%	7.00
January 1, 1971	10%	2%	10%	2½%	7.00
January 1, 1972	15%	3%	10%	2½%	10.00
January 15, 1972	15%	3%	15%	2½%	10.00
January 1, 1973 ³	13%	3.25%	15%	2½%	10.00
July 1, 1973 ³	13%	3.25%	13%	2½%	10.00
January 1, 1974	11%	2.75%	11%	2½%	13.00
January 1, 1975 ⁴	12%	3% and 3.3%	10%	2½%	16.00
May 5, 1975 ⁴	12%	3% and 3.3%	11%	2½%	16.00
July 1, 1975 ⁴	12%	3% and 3.3%	13%	2½%	16.00
January 1, 1976 ⁵	17%	4.25% and 4.675%	15%	2½%	16.00
September 1, 1976 ⁵	17%	4.25% and 4.675%	17%	3%	16.00
January 1, 1977 ⁶	18%	4.5% and 4.95%	17%	3%	20.00
July 1, 1977 ⁶	18%	4.5% and 4.95%	18%	3½%	20.00
January 1, 1978	16%	4% and 4.4%	16%	3%	20.00
January 1, 1979	18%	4.5% and 4.95%	18%	3%	20.00
December 1, 1979	18%	4.5% and 4.95%	none	3%	20.00
January 1, 1980 ⁷	15%	3.75% and 4.125%	17%	3%	28.00
January 1, 1981	15%	3.75% and 4.125%	15%	3%	28.00
January 1, 1982 ⁸	18%	4.5% and 6.3%	15%	3%	28.00
May 1, 1982 ⁹	18%	4.5% and 6.3%	15%	3½%	28.00
July 1, 1982	18%	4.5% and 6.3%	19%	3½%	28.00
January 1, 1983 ¹⁰	20%	5% and 7%	19%	3½%	21.00
July 1, 1983 ¹¹	20%	5% and 7%	20%	4%	21.00
January 1, 1984 ¹²	19%	4.75% and 6.65%	20%	4%	-0-
April 1, 1984	19%	4.75% and 6.65%	20%	3½%	-0-
July 1, 1984	19%	4.75% and 6.65%	18%	3½%	-0-
January 1, 1985 ¹³	20%	5% and 7%	19%	3½%	-0-
January 1, 1986	19%	4.75% and 6.65%	19%	3½%	-0-

¹The corporation franchise or income tax rate was 20% of the individual income tax rate from January 1, 1968, through December 31, 1972. From January 1, 1973, through December 31, 1974, the corporate tax rate was 25% of the individual rate. From January 1, 1975, through December 31, 1981, the corporate tax rate was 25% of the individual rate for the first \$25,000 of taxable income and 27.5% of the individual rate for the excess over \$25,000. Beginning on January 1, 1982, the corporate tax rate is 25% of the individual rate for the first \$50,000 of taxable income and 35% of the individual rate for the excess over \$50,000.

²The withholding rate effective June 25, 1968, was 10% or 9% if the Federal surcharge was withheld. This provision was effective until January 1, 1970.

³The 1973 individual income tax rate was changed by the Legislature to 13% after initially having been set at 15% by the State Board of Equalization.

⁴The 1975 individual income tax rate was changed by the State Board of Equalization to 12% after initially having been set at 10%.

⁵The 1976 individual income tax rate was changed by the State Board of Equalization to 17% after initially having been set at 15%.

⁶The 1977 individual income tax rate was changed by the State Board of Equalization to 18% after initially having been set at 17%.

⁷The 1980 individual income tax rate was changed by the State Board of Equalization to 15% after initially having been set at 17%.

⁸The 1982 individual income tax rate was changed by the State Board of Equalization to 18% after having been changed to 17% after initially having been set at 15%.

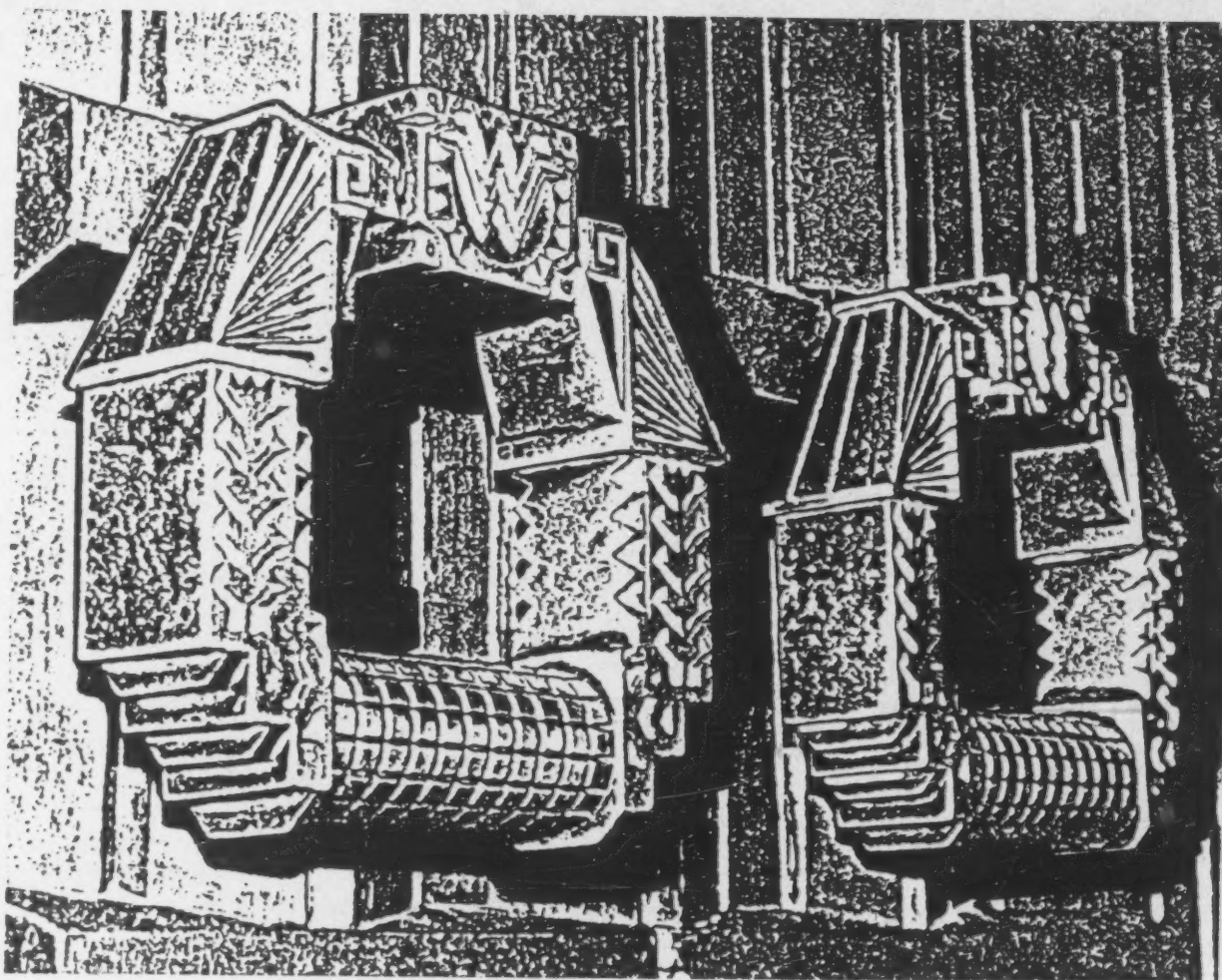
⁹The sales tax rate was changed by the Legislature to 3½% through December 31, 1982.

¹⁰The 1983 individual income tax rate was changed by the State Board of Equalization to 20% after initially having been set at 18%.

¹¹The sales tax rate was changed by the State Board of Equalization to 4% for nine months to raise \$30 million.

¹²The 1984 individual income tax rate was changed by the Legislature to 19% after initially having been set at 20% by the State Board of Equalization.

¹³The 1985 individual income tax rate was changed by a Special Session of the Legislature to 20% after initially having been set at 19%.



INCOME TAX

A constitutional amendment approved by the voters of Nebraska in November of 1966 abolished the property tax as a state revenue source and made way for the Nebraska Revenue Act of 1967 which established an income tax and a sales tax as the major state revenue sources. The sales and use tax became effective in 1967 and the income tax in 1968.

The state income tax includes individual, fiduciary, and corporate income taxes. The individual income tax is based on the income of individuals in Nebraska. The tax is figured as a percent of the federal income tax liability on that portion of income derived from Nebraska sources. The tax on fiduciaries is figured in the same manner as that on individuals. Fiduciary income is based on the income of trusts and estates. The corporation franchise or income tax is imposed on the income of corporations located or doing business in Nebraska.

Unlike the individual and fiduciary income taxes, the corporate tax is figured as a percent of Nebraska income.

Prior to tax year 1984, the income tax rate was set on or before November 15 of each year for the following calendar year by the State Board of Equalization and Assessment, and subject to review and change if necessary, by law. Beginning with tax year 1984, the Legislature will set the individual income tax rate.

The State Board of Equalization and Assessment set the individual income tax rate and the withholding rate at 10 percent for tax year 1968. The corporate tax rate was set by statute at 20 percent of the individual rate for the tax year 1968. For tax year 1983 the individual income tax rate was increased from 18 percent to 20 percent. The withholding rate was increased from 19 percent to 20 percent effective July 1, 1983. For tax year 1984

the individual income tax rate was decreased to 19 percent and effective July 1, 1984, the withholding rate was lowered to 18 percent. Currently for tax year 1985 the tax rate is 20 percent.

Effective January 1, 1982 the corporate tax rate was changed to 25 percent of the individual income tax rate of the first \$50,000 of taxable income and 35 percent of such rate on all taxable income in excess of \$50,000.

Chronological histories of the rates for individuals and corporations are included on pages 12 and 15.

TAX CREDITS

One feature of the Revenue Act of 1967 which ties the sales and income taxes together is the food sales tax credit. The food sales tax credit allows a refundable credit to each resident of Nebraska who is physically present in the state for more than half the calendar year, as a refund for the state sales tax paid on food purchases. In 1983 the Legislature exempted food from sales tax effective October 1, 1983, and abolished the food sales tax credit effective tax year 1984. For tax year 1983, a food sales tax credit of \$21 will be allowed. A history of the amount of the credit allowed per year is shown on page 12.

Refunds of tax paid on the purchase of non-highway use motor vehicle fuels are processed as refundable Nebraska income tax credits. This provision, called "Tax Credit" gasoline, was formerly known as "Ag Refund" gasoline.

A credit is allowed on the installed cost of a qualifying renewable energy source installed in Nebraska between January 1, 1982 and December 31, 1986. The maximum credit allowed for individuals is 25 percent of the cost up to a credit of \$2,500. The unused portion of the credit may be carried forward and applied in the next two years. This credit is not based on the federal energy credit.

A credit for the elderly is allowed for Nebraska residents who filed for a federal elderly credit. The amount allowed is the lesser of 50 percent of the federal elderly credit or the Nebraska income tax. A copy of the federal schedules must accompany the Nebraska return, Form 1040N.

A credit is allowed for Nebraska residents for tax paid to another state, political subdivision of another state, or the District of Columbia. The credit is calculated per instructions on Nebraska Schedule II, Form 1040N.

The credit for tax paid to another state, the

credit for the elderly, and the renewable energy source systems credit are nonrefundable credits and their total cannot exceed the Nebraska income tax.

STATISTICAL DATA

Tables 1 through 10 provide tax year 1983 statistical data on Nebraska's individual income tax compiled from the Nebraska Individual Income Tax Return, Form 1040N, as submitted by taxpayers. For this year, Nebraska's tax rate was 20 percent of the federal income tax liability. The amounts shown for Nebraska tax liabilities are calculated before applicable tax credits.

The federal adjusted gross income amounts listed may not be complete since some taxpayers do not report that information. Statistics from the returns that listed no figure for federal adjusted gross income are included in the first income classification of each table using levels of federal adjusted gross income. (See Table 5 footnote for breakdown).

The amount listed for federal income tax is the amount which is applicable for Nebraska purposes. It is also important to note that the amounts shown in the federal income tax column are liabilities before applicable federal credits or surcharges.

Data compiled from Form 1040N's filed by nonresidents and from certain returns which could not be allocated to a specific county is listed after the county totals. These amounts from nonresident and unallocated returns are included in the totals for the state.

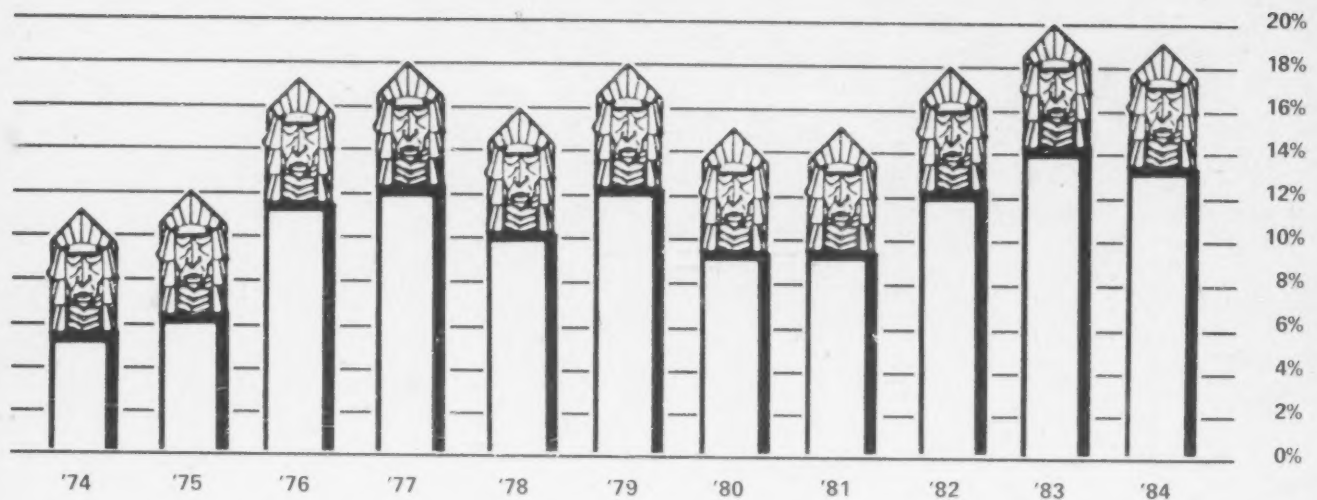
Table 2 is compiled from returns of only taxpayers who designated their main source of income as being derived from farming, ranching, or fishing. Any figure may include income from other sources.

For tables comparing calendar year General Fund receipts, the amounts shown are the taxes received during the specific processing period without regard to the tax year for which the liability was incurred.

Calendar years 1984 and 1983 withholding tax cash revenues are compared in Table 12. These cash revenue statistics are an accumulation of tax receipts attributable to the month for which the liability was incurred. The economic growth which occurred within the state is illustrated by these statistics.

An analysis of tax year 1983 corporate income tax returns by Nebraska taxable income classification is given in Table 14. Those amounts shown in the Nebraska taxable income column are tax liabilities before applicable tax credits.

Individual Income Tax Rates



Corporate Income Tax Rates

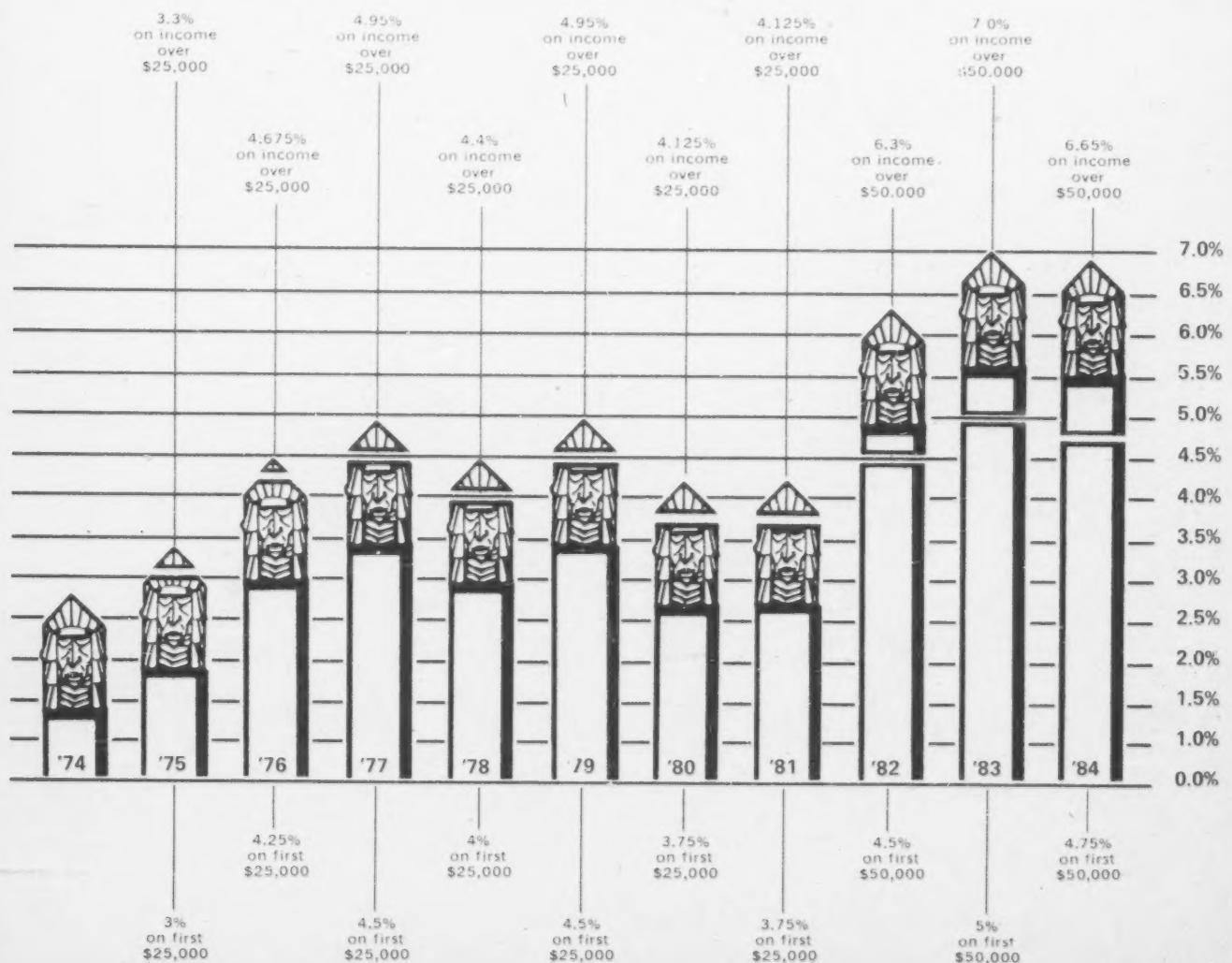


Table 1

1983 Individual Income Tax Statistics by County

Counties	Federal Adjusted Gross Income	Federal Income Tax	Nebraska Income Tax (Calculated)	Total No. of Returns	Returns with Tax Liability		Returns without Tax Liability	
					Number	Percent	Number	Percent
Adams	\$ 230,396,258	\$ 30,494,728	\$ 6,098,884	13,516	10,233	75.7%	3,283	24.3%
Antelope	41,060,599	4,539,545	907,931	3,340	2,143	64.2	1,197	35.8
Arthur	1,686,650	154,558	30,912	154	91	59.1	63	40.9
Banner	2,760,911	314,647	62,528	222	146	65.8	76	34.2
Blaine	4,168,088	542,034	108,404	329	202	61.4	127	38.6
Boone	43,078,562	4,791,159	958,220	3,385	2,251	66.5	1,134	33.5
Box Butte	115,772,465	14,828,379	2,965,626	6,078	4,620	76.0	1,458	24.0
Boyd	14,715,040	1,324,144	264,831	1,540	838	54.4	702	45.6
Brown	22,850,845	2,526,829	505,365	1,860	1,175	63.2	685	36.8
Buffalo	252,544,605	30,171,994	6,034,324	15,355	11,456	74.6	3,899	25.4
Burt	52,733,036	6,013,735	1,202,753	3,884	2,595	66.8	1,289	33.2
Butler	55,982,035	6,432,629	1,286,507	4,131	2,822	68.3	1,309	31.7
Cass	136,502,101	16,296,771	3,259,284	8,321	6,324	76.0	1,997	24.0
Cedar	51,846,296	5,622,902	1,124,571	4,466	2,777	62.2	1,689	37.8
Chase	31,872,142	3,867,206	773,434	2,097	1,470	70.1	627	29.9
Cherry	32,082,391	3,894,394	778,859	2,596	1,651	63.6	945	36.4
Cheyenne	73,424,907	9,421,887	1,884,351	4,470	3,280	73.4	1,190	26.6
Clay	59,645,113	7,797,547	1,559,520	3,820	2,743	71.8	1,077	28.2
Colfax	58,972,393	6,522,967	1,304,593	4,714	3,085	65.4	1,629	34.6
Cuming	65,390,186	7,483,501	1,496,692	4,565	3,197	70.0	1,368	30.0
Custer	75,079,288	8,615,862	1,723,161	5,915	3,786	64.0	2,129	36.0
Dakota	111,947,045	12,878,422	2,535,678	7,090	5,242	73.9	1,848	26.1
Dawes	52,161,875	5,805,298	1,121,057	3,763	2,579	68.5	1,184	31.5
Dawson	151,070,086	17,542,235	3,508,423	9,669	7,096	73.4	2,573	26.6
Deuel	16,959,055	2,325,254	465,051	1,119	792	70.8	327	29.2
Dixon	34,476,613	3,492,188	698,418	2,907	1,867	64.2	1,040	35.8
Dodge	271,781,627	33,086,526	6,617,209	16,550	12,127	73.3	4,423	26.7
Douglas	3,950,131,088	563,533,697	112,705,232	199,360	154,757	77.6	44,603	22.4
Dundy	18,061,847	2,531,455	506,286	1,210	815	67.4	395	32.6
Fillmore	54,671,743	6,988,183	1,397,620	3,515	2,546	72.4	969	27.6
Franklin	27,115,116	3,097,396	619,482	2,090	1,413	67.6	677	32.4
Frontier	19,748,127	2,312,571	462,499	1,413	955	67.6	458	32.4
Furnas	44,540,366	5,209,599	1,041,909	3,328	2,207	66.3	1,121	33.7
Gage	154,732,059	18,033,374	3,606,669	10,638	7,502	70.5	3,136	29.5
Garden	15,670,878	1,848,957	369,788	1,171	777	66.4	394	33.6
Garfield	12,841,589	1,278,251	255,657	1,200	705	58.8	495	41.3
Gosper	13,289,264	1,644,941	328,984	825	610	73.9	215	26.1
Grant	6,331,088	721,885	144,372	535	359	67.1	176	32.9
Greeley	16,194,942	1,706,947	341,387	1,521	909	59.8	612	40.2
Hall	380,592,785	48,801,706	9,760,239	22,161	16,780	75.7	5,381	24.3
Hamilton	62,703,279	7,646,859	1,529,359	3,845	2,856	74.3	989	25.7
Harlan	22,368,268	2,542,340	508,474	1,700	1,111	65.4	589	34.6
Hayes	3,618,271	371,429	74,281	310	194	62.6	116	37.4
Hitchcock	25,604,996	2,862,043	572,405	1,805	1,269	70.3	536	29.7
Holt	67,384,771	7,340,243	1,468,046	5,629	3,530	62.7	2,099	37.3
Hooker	5,403,762	552,013	110,403	477	309	64.8	168	35.2
Howard	33,540,699	3,572,352	714,491	2,675	1,792	67.0	883	33.0
Jefferson	61,781,266	7,668,437	1,533,677	4,461	2,986	66.9	1,475	33.1
Johnson	29,667,249	3,122,021	624,409	2,442	1,587	65.0	855	35.0
Kearney	51,052,032	6,911,307	1,382,261	2,847	2,214	77.8	633	22.2
Keith	68,072,096	7,873,183	1,574,624	4,230	3,140	74.2	1,090	25.8
Keya Paha	3,787,950	404,423	80,883	417	199	47.7	218	52.3
Kimball	39,127,401	5,332,737	1,066,537	2,160	1,621	75.0	539	25.0
Knox	52,256,030	5,378,577	1,075,714	4,957	2,894	58.4	2,063	41.6
Lancaster	1,629,367,139	212,518,085	42,502,910	86,881	69,194	79.6	17,687	20.4
Lincoln	254,433,458	31,950,218	6,389,970	14,941	10,754	72.0	4,187	28.0
Logan	5,251,169	528,488	105,698	420	264	62.9	156	37.1
Loup	2,413,867	297,057	59,413	220	128	58.2	92	41.8
Madison	250,647,318	30,356,178	6,071,167	15,105	11,379	75.3	3,726	24.7
McPherson	2,099,688	192,053	38,414	211	121	57.3	90	42.7
Merrick	50,061,452	5,813,508	1,162,689	3,547	2,473	69.7	1,074	30.3
Morrill	31,467,682	3,392,609	678,532	2,468	1,561	63.2	907	36.8
Nance	23,862,221	2,639,663	527,925	1,898	1,281	67.5	617	32.5
Nemaha	50,590,327	5,812,186	1,162,433	3,414	2,416	70.8	998	29.2
Nuckolls	40,596,011	4,534,679	906,919	2,926	2,022	69.1	904	30.9
Otoe	97,194,560	11,366,235	2,273,223	6,585	4,678	71.0	1,907	29.0
Pawnee	18,548,784	1,890,177	378,031	1,743	1,006	57.7	737	42.3
Perkins	25,092,770	3,216,891	643,383	1,504	1,102	73.3	402	26.7
Phelps	82,669,712	10,375,448	2,075,075	4,478	3,515	78.5	963	21.5
Pierce	43,403,228	4,672,954	934,581	3,268	2,222	68.0	1,046	32.0
Platte	218,258,120	26,774,725	5,354,827	12,923	9,887	76.5	3,036	23.5
Polk	37,968,155	4,635,283	927,062	2,468	1,774	71.9	694	28.1
Red Willow	94,501,327	11,702,536	2,340,510	5,705	4,296	75.3	1,409	24.7
Richardson	64,301,598	7,265,734	1,453,142	5,130	3,345	65.2	1,785	34.8
Rock	11,250,634	1,179,116	235,823	993	610	61.4	383	38.6
Saline	97,354,079	11,811,345	2,362,237	6,151	4,493	73.0	1,658	27.0
Sarpy	370,709,132	46,201,044	9,240,107	19,532	15,860	81.2	3,672	18.8
Saunders	122,148,126	14,128,424	2,825,662	8,232	5,961	72.4	2,271	27.6
Scotts Bluff	245,728,066	28,787,842	5,757,515	16,412	11,564	70.5	4,848	29.5
Seward	100,983,192	12,027,627	2,405,530	5,948	4,527	76.1	1,421	23.9
Sheridan	41,768,327	4,600,187	920,043	3,233	2,107	65.2	1,126	34.8
Sherman	17,094,838	1,564,996	312,991	1,715	979	57.1	736	42.9
Sioux	4,395,645	549,618	109,925	354	227	64.1	127	35.9
Stanton	19,362,016	2,116,535	423,296	1,487	997	67.0	490	33.0
Thayer	47,142,467	5,364,221	1,072,835	3,411	2,350	68.9	1,061	31.1
Thomas	6,342,620	1,293,251	258,648	440	273	62.0	167	38.0
Thurston	28,438,124	3,113,018	622,598	2,963	1,332	45.0	1,631	55.0
Valley	31,186,555	3,235,619	647,131	2,581	1,659	64.3	922	35.7
Washington	105,243,258	12,642,333	2,528,440	6,218	4,673	75.2	1,545	24.8
Wayne	46,137,523	5,110,310	1,022,055	3,322	2,337	70.3	985	29.7
Webster	27,880,581	3,193,260	638,652	2,187	1,403	64.2	784	35.8
Wheeler	3,339,581	334,402	66,881	354	201	56.8	153	43.2
York	111,563,945	14,280,683	2,856,122	6,552	4,921	75.1	1,631	24.9
Subtotal	11,762,046,470	1,517,142,802	303,425,066	690,698	512,517	74.2	178,181	25.8
Nonresident and Un-allocated Returns	2,200,203,185	98,075,502	19,614,917	60,207	51,978	86.3	8,229	13.7
Total	\$13,962,249,655	\$1,615,218,303	\$323,039,983	750,905	564,495	75.2	186,410	24.8

Note: Detail will not add to totals due to rounding.

Taxpayer	Spouse	Total Children	Other	Total Exemptions Claimed	Calculated Food Sales Tax Credit	Motor* Fuels Tax Credit	Tax Paid to* Other States Tax Credit	Elderly* Tax Credit	Energy* Source Tax Credit
12,333	6,802	8,118	143	27,396	\$ 575,316	\$ 27,189	\$ 40,778	\$ 3,086	\$ 33,942
3,129	1,946	2,508	21	7,604	159,684	91,196	1,089	***	9,430
150	88	95	1	334	7,014	7,235	0	0	0
204	153	186	0	543	11,403	10,843	***	0	***
311	197	277	1	786	16,506	24,442	0	***	0
3,124	1,834	2,376	33	7,367	154,707	96,433	6,831	***	***
5,571	3,421	4,707	103	13,802	289,842	81,874	6,650	***	36,341
1,441	855	986	8	3,290	69,090	64,959	***	***	***
1,717	1,024	1,206	15	3,962	83,202	38,503	4,831	***	***
13,979	8,024	10,834	184	33,021	693,441	107,228	26,274	1,733	41,946
3,623	2,200	2,452	41	8,316	174,636	65,047	18,349	***	***
3,780	2,192	2,798	34	8,804	184,884	75,467	3,047	622	***
7,704	4,690	5,932	121	18,447	387,387	50,759	67,819	3,104	9,982
4,220	2,533	3,817	24	10,594	222,474	138,785	11,090	***	***
1,921	1,245	1,542	16	4,724	99,204	20,867	11,002	***	***
2,365	1,436	1,760	29	5,590	117,390	105,126	1,080	***	***
4,098	2,421	2,911	44	9,474	198,954	22,452	32,480	2,083	9,768
3,523	2,221	2,673	48	8,465	177,765	41,042	5,372	***	11,327
4,351	2,559	3,256	39	10,205	214,305	100,916	2,846	***	***
4,172	2,508	3,410	32	10,122	212,562	100,665	3,486	785	14,166
5,558	3,408	3,926	46	12,938	271,698	177,991	3,810	***	12,927
6,524	3,745	5,863	153	16,285	341,985	34,762	749,437	***	3,724
3,421	1,958	2,415	28	7,822	164,262	54,250	8,411	***	24,290
8,882	5,586	7,112	135	21,715	456,015	100,385	21,776	***	29,963
1,022	620	686	3	2,331	48,951	9,953	20,439	***	***
2,566	1,603	2,149	23	6,441	135,261	63,953	54,966	***	***
15,162	8,886	11,253	215	25,516	745,836	96,423	36,815	1,630	30,223
179,893	84,551	136,870	3,936	405,250	8,510,250	38,958	2,431,231	48,035	336,564
1,104	694	702	12	2,512	52,752	27,882	15,893	***	***
3,211	1,931	2,205	30	7,377	154,917	53,445	7,358	***	***
1,929	1,169	1,223	17	4,338	91,098	45,929	15,044	***	***
1,313	807	923	11	3,054	64,134	29,216	1,624	***	***
3,134	1,893	2,054	28	7,109	149,289	41,884	10,942	***	***
9,893	5,785	6,120	102	21,900	459,900	94,862	43,228	***	18,358
1,102	663	638	8	2,411	50,631	29,208	3,864	***	***
1,131	674	783	9	2,597	54,537	38,654	***	0	***
761	513	491	5	1,770	37,170	7,070	***	0	***
508	319	396	5	1,228	25,788	39,651	***	0	***
1,426	797	1,186	13	3,422	71,862	80,270	***	***	***
20,237	11,347	15,586	413	47,583	999,243	58,091	34,326	4,599	30,358
3,459	2,263	2,914	31	8,667	182,007	35,494	3,971	***	***
1,587	945	1,011	12	3,555	74,655	16,363	10,459	***	***
290	192	213	1	696	14,616	9,457	0	***	0
1,681	1,076	1,220	12	3,989	83,769	16,216	9,658	***	9,895
5,252	3,105	4,379	34	12,770	268,170	189,764	4,577	***	14,073
454	276	313	5	1,048	22,008	24,156	20	***	2,273
2,490	1,569	2,037	14	6,110	128,310	54,468	***	***	***
4,176	2,435	2,454	31	9,096	191,016	50,767	25,601	749	11,053
2,316	1,359	1,499	18	5,192	109,032	48,791	6,386	***	3,501
2,610	1,621	1,906	31	6,168	129,528	29,992	4,158	***	***
3,818	2,305	2,866	49	9,038	189,798	30,524	12,163	***	7,703
397	254	286	1	938	19,698	28,641	***	0	0
1,952	1,229	1,500	33	4,714	98,994	9,110	14,912	***	***
4,672	2,776	3,502	50	11,000	231,000	165,527	3,875	***	***
79,152	40,539	51,475	1,106	172,272	3,617,712	66,734	317,857	21,097	154,526
13,709	8,217	11,046	172	33,144	696,024	74,860	24,769	2,206	84,913
387	274	367	1	1,028	21,588	10,851	***	0	0
207	128	155	2	492	10,332	6,463	***	***	0
13,787	8,095	10,714	183	32,779	688,359	108,706	16,404	1,404	41,135
195	128	161	484	10,164	11,128	***	***	0	***
3,272	2,025	2,689	22	8,008	168,168	60,977	1,875	***	***
2,344	1,508	1,781	21	5,654	118,734	75,526	3,600	***	***
1,791	1,053	1,370	17	4,231	88,851	41,802	***	***	***
3,216	1,923	2,251	32	7,422	155,862	31,089	52,040	***	***
2,683	1,633	1,847	27	6,190	129,990	46,770	26,519	***	2,654
6,043	3,523	4,111	73	13,750	288,750	72,157	49,944	832	4,702
1,647	971	870	13	3,501	73,521	47,848	12,296	***	***
1,368	885	1,039	17	3,309	69,489	8,707	5,347	***	***
4,046	2,496	2,940	23	9,505	199,605	24,534	11,147	***	6,153
3,065	1,929	2,335	24	7,353	154,413	91,691	2,278	***	***
11,718	6,929	9,890	120	28,657	601,797	113,978	22,098	***	34,671
2,311	1,410	1,614	12	5,347	112,287	30,855	4,134	***	8,234
5,218	3,130	3,803	67	12,218	256,578	34,117	43,246	2,204	35,788
4,816	2,726	2,947	43	10,532	221,172	49,335	91,254	***	***
936	587	766	10	2,299	48,279	51,553	***	0	0
5,690	3,409	3,932	46	13,077	274,617	89,639	10,331	***	***
16,867	8,821	14,150	293	40,131	842,751	19,206	215,742	24,793	44,207
7,588	4,407	5,780	119	17,894	375,774	109,569	14,492	2,082	14,849
15,039	8,929	11,749	293	36,010	756,210	180,363	32,840	2,284	52,360
5,466	3,507	4,274	64	13,311	279,531	41,005	7,259	***	9,897
2,996	1,940	2,358	32	7,226	151,746	101,513	***	***	13,686
1,601	950	1,213	15	3,779	79,359	63,437	***	***	***
330	187	200	2	719	15,099	20,162	***	0	0
1,375	820	1,117	16	3,328	69,886	28,429	3,541	***	6,535
3,141	1,946	2,120	14	7,221	151,641	54,406	22,299	***	***
416	280	359	1	1,056	22,176	20,104	917	***	***
2,808	1,334	2,797	91	7,030	147,630	47,769	12,372	0	***
2,387	1,436	1,698	21	5,542	116,382	51,986	5,551	***	***
5,631	3,440	4,504	71	13,646	286,566	41,937	52,118	***	15,924
3,043	1,924	2,163	26	7,156	150,276	64,987	6,494	***	12,687
2,053	1,211	1,255	25	4,544	95,424	44,796	8,087	***	***
340	203	269	1	813	17,073	26,421	***	0	***
5,893	3,659	4,411	51	14,014	294,294	43,704	27,801	***	***
630,322	345,115	469,045	9,616	1,454,098	30,536,058	5,212,245	4,922,145	143,396	1,360,895
11,767	5,698	8,640	183	26,288	534,387	28,074	154,168	1,697	2,444
642,089	350,813	477,685	9,799	1,480,386	\$31,070,445	\$5,240,320	\$5,076,313	\$145,093	\$1,363,339

* Detail suppressed for confidentiality

Table 2

1983 Farmers, Ranchers and Fishermen Income Tax Statistics

Counties	Federal Adjusted Gross Income	Federal Income Tax	Nebraska Income Tax (Calculated)	Number of Returns		Percentage of the County Total for:			
				With Liability	Total	Federal Adjusted Gross Income	Nebraska Income Tax	Returns With Liability	Total Number of Returns
Adams	\$ 15,080,631	\$ 2,604,492	\$ 520,901	506	694	6.5%	8.5%	4.9%	5.1%
Antelope	9,395,837	1,073,741	214,760	439	789	22.9	23.7	20.5	23.6
Arthur	125,550	8,052	1,610	10	25	7.4	5.2	11.0	16.2
Banner	941,527	123,549	24,712	39	74	34.1	39.3	26.7	33.3
Blaine	1,498,542	272,301	54,462	55	103	36.0	50.2	27.2	31.3
Boone	10,940,377	1,334,784	266,954	506	866	25.4	27.9	22.5	25.6
Box Butte	6,826,548	993,381	198,679	266	445	5.9	6.7	5.8	7.3
Boyd	3,202,679	284,654	56,934	164	402	21.8	21.5	19.6	26.1
Brown	3,253,849	447,844	89,572	113	241	14.2	17.7	9.6	13.0
Buffalo	15,260,928	2,107,719	421,550	627	1,082	6.0	7.0	5.5	7.0
Burt	11,886,836	1,539,202	307,846	521	796	22.5	25.6	20.1	20.5
Butler	14,608,250	1,948,835	389,773	633	940	26.1	30.3	22.4	22.8
Cass	12,103,263	1,722,558	344,512	508	718	8.9	10.6	8.0	8.6
Cedar	10,810,712	1,082,084	216,414	573	1,156	20.9	19.2	20.6	25.9
Chase	7,726,865	1,190,484	238,096	282	453	24.2	30.8	19.2	21.6
Cherry	3,175,203	445,068	89,011	137	395	9.9	11.4	8.3	15.2
Cheyenne	10,639,077	1,616,510	323,304	378	522	14.5	17.2	11.5	11.7
Clay	15,579,435	2,467,912	493,586	576	805	26.1	31.6	21.0	21.1
Colfax	13,469,559	1,503,087	300,622	630	1,055	22.8	23.0	20.4	22.4
Cumming	11,256,907	1,172,641	234,536	547	978	17.2	15.7	17.1	21.4
Custer	9,839,425	1,388,765	277,759	424	865	13.1	16.1	11.2	14.6
Dakota	3,916,635	500,057	100,009	175	321	3.5	3.9	3.3	4.5
Dawes	2,930,995	286,919	57,386	155	300	5.6	5.1	6.0	8.0
Dawson	14,173,530	1,888,580	377,719	561	937	9.4	10.8	7.9	9.7
Deuel	3,202,978	423,055	84,613	138	194	18.9	18.2	17.4	17.3
Dixon	7,032,251	717,369	143,468	346	642	20.4	20.5	18.5	22.1
Dodge	17,840,809	2,278,982	455,798	796	1,197	6.6	6.9	6.6	7.2
Douglas	9,603,118	1,822,227	364,446	342	464	.2	.3	.2	.2
Dundy	3,818,398	633,359	126,665	143	237	21.1	25.0	17.5	19.6
Fillmore	12,795,486	1,914,292	382,862	510	731	23.4	27.4	20.0	20.8
Franklin	7,938,292	1,003,159	200,627	348	542	29.3	32.4	24.6	25.9
Frontier	4,018,746	530,981	106,191	171	306	20.4	23.0	17.9	21.7
Furnas	9,982,340	1,315,009	263,000	427	681	22.4	25.2	19.3	20.5
Gage	12,181,853	1,416,201	283,246	571	916	7.9	7.9	7.6	8.6
Garden	2,932,631	446,603	89,322	114	189	18.7	24.2	14.7	16.1
Garfield	1,160,415	102,354	20,472	63	163	9.0	8.0	8.9	13.6
Gosper	2,100,132	332,460	66,491	79	115	15.8	20.2	13.0	13.9
Grant	1,188,153	131,034	26,204	69	121	18.8	18.2	19.2	22.6
Greeley	4,016,868	442,030	88,410	186	393	24.8	25.9	20.5	25.8
Hall	13,469,611	2,096,314	419,261	473	701	3.5	4.3	2.8	3.2
Hamilton	12,517,693	1,846,886	369,381	452	656	20.0	24.2	15.8	17.1
Harlan	5,078,499	587,458	117,495	198	323	22.7	23.1	17.8	19.0
Hayes	1,433,849	163,453	32,688	67	116	39.6	44.0	34.5	37.4
Hitchcock	5,071,238	597,755	119,549	223	336	19.8	14.4	17.6	18.6
Holt	9,693,638	1,148,962	229,797	404	923	14.4	15.7	11.4	16.4
Hooker	750,191	88,072	17,616	39	80	13.9	16.0	12.6	16.8
Howard	4,122,795	460,404	92,085	199	399	12.3	12.9	11.1	14.9
Jefferson	8,250,432	1,209,885	241,987	312	528	13.4	15.8	10.4	11.8
Johnson	3,867,883	384,802	76,966	196	398	13.0	12.3	12.4	16.3
Kearney	12,818,819	2,180,896	436,183	423	580	25.1	31.6	19.1	20.4
Keith	6,296,358	716,985	143,403	234	367	9.2	9.1	7.5	8.7
Keya Paha	1,668,991	213,247	42,650	54	159	44.1	52.7	27.1	38.1
Kimball	3,956,795	638,411	127,684	132	214	10.1	12.0	8.1	9.9
Knox	9,357,196	977,920	195,591	498	1,150	17.9	18.2	17.2	23.2
Lancaster	13,020,031	1,934,751	386,943	546	789	.8	.9	.8	.9
Lincoln	7,268,909	981,956	196,393	328	611	2.9	3.1	3.1	4.1
Logan	1,223,051	162,552	32,513	52	105	23.3	30.8	19.7	25.0
Loup	276,958	33,001	6,601	13	28	11.5	11.1	10.2	12.7
Madison	15,765,473	1,960,305	392,062	669	1,055	6.3	6.5	5.9	7.0
McPherson	477,214	45,289	9,057	21	66	22.7	23.6	17.4	31.3
Merrick	9,802,297	1,211,891	242,376	424	672	19.6	20.8	17.1	18.9
Morrill	3,663,491	466,805	93,364	167	373	11.6	13.8	10.7	15.1
Nance	4,523,865	579,632	115,924	208	345	19.0	22.0	16.2	18.2
Nemaha	6,405,843	872,927	166,584	286	424	12.7	14.3	11.8	12.4
Nuckolls	6,647,307	732,198	146,446	309	476	16.4	16.1	15.3	16.3
Otoe	9,809,745	1,139,964	227,995	468	695	10.1	10.0	10.0	10.6
Pawnee	3,654,198	327,017	65,401	194	394	19.7	17.3	19.3	22.6
Perkins	7,587,346	1,158,136	231,626	266	366	30.2	36.0	24.1	24.3
Phelps	12,216,383	1,851,940	370,389	416	574	14.8	17.8	11.8	12.8
Pierce	8,186,873	925,409	185,082	359	660	18.9	19.8	16.2	20.2
Platte	18,490,435	2,405,459	481,079	805	1,173	8.5	9.0	8.1	9.1
Polk	11,562,098	1,705,583	341,117	441	626	30.5	36.8	24.9	25.4
Red Willow	5,403,476	759,371	151,881	218	352	5.7	6.5	5.1	6.2
Richardson	7,257,213	893,506	178,704	355	563	11.3	12.3	10.6	11.0
Rock	1,370,659	113,174	22,633	76	211	12.2	9.6	12.5	21.2
Saline	12,599,527	1,528,808	305,770	565	898	12.9	12.9	12.6	14.6
Sarpy	3,286,137	478,335	95,668	137	189	.9	1.0	.9	1.0
Saunders	16,763,574	2,147,624	429,531	754	1,094	13.7	15.2	12.6	13.3
Scotts Bluff	11,686,508	1,391,879	278,378	528	970	4.8	4.8	4.6	5.9
Seward	12,487,050	1,539,336	307,874	519	762	12.4	12.8	11.5	12.8
Sheridan	5,244,965	543,385	108,679	266	516	12.6	11.8	12.6	16.0
Sherman	3,082,788	234,351	46,870	152	379	18.0	15.0	15.5	22.1
Sioux	787,484	93,725	18,744	35	78	17.9	17.1	15.4	22.0
Stanton	3,004,166	346,849	69,366	151	269	15.5	16.4	15.1	18.1
Thayer	11,134,433	1,385,071	277,012	479	741	23.6	25.8	20.4	21.7
Thomas	610,850	74,347	14,869	28	74	9.6	5.7	10.3	16.8
Thurston	5,331,974	594,754	118,949	260	420	18.7	19.1	19.5	14.2
Valley	3,102,644	338,912	67,786	143	280	9.9	10.5	8.6	10.8
Washington	7,838,932	951,032	190,213	363	546	7.4	7.5	7.8	8.8
Wayne	5,473,677	604,937	120,990	269	528	11.9	11.8	11.5	15.9
Webster	6,222,770	797,986	159,594	288	453	22.3	25.0	20.5	20.7
Wheeler	549,054	49,250	9,850	29	66	16.4	14.7	14.4	18.6
York	20,587,741	3,149,364	629,874	692	969	18.5	22.1	14.1	14.8
Subtotal	691,219,751	91,294,592	16,259,043	29,311	48,573	5.9	6.0	5.7	7.0
Unallocated									
Non-resident	58,123,602	2,482,723	496,538	1,027	1,377	2.6	2.5	2.0	2.3
State Total	\$749,343,353	\$93,777,315	\$18,755,581	30,338	49,950	5.4	5.8	5.4	6.7

Note: Detail may not add to total due to rounding.

Nebraska Individual Income Tax Liability by County

Table 3

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability	Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Adams County					Burt County				
Less Than \$6,000	3,975	952	\$ 38,767.18	0.6%	Less Than \$6,000	1,446	265	\$ 9,281.89	0.8%
\$ 6,000 - 12,000	2,513	2,298	273,773.45	4.5	\$ 6,000 - 12,000	768	671	67,737.43	5.6
\$12,000 - 18,000	1,935	1,910	499,904.75	8.2	\$12,000 - 18,000	554	549	131,132.43	10.9
\$18,000 - 30,000	2,987	2,973	1,542,576.30	25.3	\$18,000 - 30,000	719	714	365,308.04	30.4
\$30,000 and Over	2,106	2,100	3,743,862.12	61.4	\$30,000 and Over	397	396	629,292.92	52.3
County Total	13,516	10,233	\$6,098,883.80	100.0%	County Total	3,884	2,595	\$1,202,752.71	100.0%
Antelope County					Butler County				
Less Than \$6,000	1,308	232	\$ 7,207.76	0.8%	Less Than \$6,000	1,474	281	\$ 9,274.74	0.7%
\$ 6,000 - 12,000	728	626	64,730.48	7.1	\$ 6,000 - 12,000	822	722	75,175.01	5.8
\$12,000 - 18,000	503	492	118,409.29	13.1	\$12,000 - 18,000	607	594	152,501.55	11.9
\$18,000 - 30,000	526	521	256,212.81	28.2	\$18,000 - 30,000	796	794	406,950.41	31.6
\$30,000 and Over	275	272	461,370.49	50.8	\$30,000 and Over	432	431	642,604.82	50.0
County Total	3,340	2,143	\$907,930.83	100.0%	County Total	4,131	2,822	\$1,286,506.53	100.0%
Arthur County					Cass County				
Less Than \$6,000	69	15	\$ 540.80	1.8%	Less Than \$6,000	2,341	538	\$ 23,387.27	0.7%
\$ 6,000 - 12,000	41	32	2,858.68	9.2	\$ 6,000 - 12,000	1,493	1,330	147,370.13	4.5
\$12,000 - 18,000	18	18	3,801.20	12.3	\$12,000 - 18,000	1,249	1,230	312,245.40	9.6
\$18,000 - 30,000	16	16	7,457.73	24.1	\$18,000 - 30,000	1,911	1,901	1,001,041.26	30.7
\$30,000 and Over	10	10	16,253.25	52.6	\$30,000 and Over	1,327	1,325	1,775,239.51	54.5
County Total	154	91	\$30,911.66	100.0%	County Total	8,321	6,324	\$3,259,283.57	100.0%
Banner County					Cedar County				
Less Than \$6,000	86	16	\$ 482.20	0.8%	Less Than \$6,000	1,852	331	\$ 13,707.40	1.2%
\$ 6,000 - 12,000	46	40	3,793.62	6.0	\$ 6,000 - 12,000	945	794	82,078.33	7.3
\$12,000 - 18,000	36	36	7,555.60	12.0	\$12,000 - 18,000	695	679	160,445.09	14.3
\$18,000 - 30,000	34	34	16,857.93	26.8	\$18,000 - 30,000	647	647	318,466.26	28.3
\$30,000 and Over	20	20	34,238.26	54.4	\$30,000 and Over	327	326	549,873.85	48.9
County Total	222	146	\$62,927.55	100.0%	County Total	4,466	2,777	\$1,124,570.93	100.0%
Blaine County					Chase County				
Less Than \$6,000	135	23	\$ 861.54	0.8%	Less Than \$6,000	694	132	\$ 8,491.30	1.1%
\$ 6,000 - 12,000	82	70	6,191.66	5.7	\$ 6,000 - 12,000	402	347	37,614.76	4.8
\$12,000 - 18,000	55	52	12,842.00	11.8	\$12,000 - 18,000	309	303	72,436.25	9.4
\$18,000 - 30,000	34	34	17,319.20	16.0	\$18,000 - 30,000	417	414	206,577.61	26.7
\$30,000 and Over	23	23	71,189.40	65.7	\$30,000 and Over	275	274	448,313.84	58.0
County Total	329	202	\$108,403.80	100.0%	County Total	2,097	1,470	\$773,433.76	100.0%
Boone County					Cherry County				
Less Than \$6,000	1,267	242	\$ 16,312.40	1.7%	Less Than \$6,000	1,061	214	\$ 9,087.37	1.2%
\$6,000 - 12,000	693	597	62,883.14	6.6	\$ 6,000 - 12,000	579	499	48,555.50	6.2
\$12,000 - 18,000	530	524	131,672.65	13.7	\$12,000 - 18,000	353	341	79,828.08	10.2
\$18,000 - 30,000	615	609	300,720.79	31.4	\$18,000 - 30,000	379	374	193,082.28	24.8
\$30,000 and Over	280	279	446,630.69	46.6	\$30,000 and Over	224	223	448,305.64	57.6
County Total	3,385	2,251	\$958,219.67	100.0%	County Total	2,596	1,651	\$778,858.87	100.0%
Box Butte County					Cheyenne County				
Less Than \$6,000	1,731	399	\$ 23,223.49	0.8%	Less Than \$6,000	1,363	302	\$ 14,700.31	0.8%
\$ 6,000 - 12,000	875	779	83,107.67	2.8	\$ 6,000 - 12,000	861	744	79,897.42	4.2
\$12,000 - 18,000	690	669	172,463.57	5.8	\$12,000 - 18,000	641	635	157,947.45	8.4
\$18,000 - 30,000	1,375	1,367	761,387.81	25.7	\$18,000 - 30,000	913	910	475,799.23	25.3
\$30,000 and Over	1,407	1,406	1,925,443.71	64.9	\$30,000 and Over	692	689	1,156,007.08	61.3
County Total	6,078	4,620	\$2,965,626.25	100.0%	County Total	4,470	3,280	\$1,884,351.49	100.0%
Boyd County					Clay County				
Less Than \$6,000	746	114	\$ 3,755.20	1.4%	Less Than \$6,000	1,247	246	\$ 9,864.47	0.6%
\$ 6,000 - 12,000	356	293	27,012.85	10.2	\$ 6,000 - 12,000	636	573	61,647.25	4.9
\$12,000 - 18,000	213	208	49,537.15	18.7	\$12,000 - 18,000	625	614	157,175.23	10.1
\$18,000 - 30,000	143	142	67,828.54	25.6	\$18,000 - 30,000	805	803	421,593.55	27.0
\$30,000 and Over	82	81	116,697.62	44.1	\$30,000 and Over	507	507	909,239.68	58.3
County Total	1,540	838	\$264,831.36	100.0%	County Total	3,820	2,743	\$1,559,520.38	100.0%
Brown County					Colfax County				
Less Than \$6,000	766	148	\$ 4,974.08	1.0%	Less Than \$6,000	1,795	347	\$ 15,520.03	1.2%
\$ 6,000 - 12,000	386	326	30,652.78	6.1	\$ 6,000 - 12,000	1,020	865	84,645.41	6.5
\$12,000 - 18,000	279	272	62,795.04	12.4	\$12,000 - 18,000	711	692	175,660.61	13.5
\$18,000 - 30,000	275	275	136,210.94	26.9	\$18,000 - 30,000	785	778	398,498.98	30.5
\$30,000 and Over	154	154	270,732.44	53.6	\$30,000 and Over	403	403	630,268.11	48.3
County Total	1,860	1,175	\$505,365.28	100.0%	County Total	4,714	3,085	\$1,304,593.14	100.0%
Buffalo County					Cuming County				
Less Than \$6,000	4,766	1,211	\$ 48,517.84	0.8%	Less Than \$6,000	1,572	347	\$ 13,849.43	0.9%
\$ 6,000 - 12,000	2,698	2,428	279,821.94	4.7	\$ 6,000 - 12,000	885	766	83,509.56	5.6
\$12,000 - 18,000	2,370	2,321	604,729.58	10.0	\$12,000 - 18,000	746	728	185,556.32	12.4
\$18,000 - 30,000	3,110	3,092	1,618,066.45	26.8	\$18,000 - 30,000	898	895	449,209.04	30.0
\$30,000 and Over	2,411	2,404	3,483,188.14	57.7	\$30,000 and Over	464	461	764,568.09	51.1
County Total	15,355	11,456	\$6,034,323.95	100.0%	County Total	4,565	3,197	\$1,496,692.44	100.0%

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Custer County				
Less Than \$6,000	2,336	383	\$ 19,152.87	1.1%
\$ 6,000 — 12,000	1,142	989	102,535.06	5.9
\$12,000 — 18,000	916	902	219,877.25	12.8
\$18,000 — 30,000	1,010	1,002	504,671.09	29.3
\$30,000 and Over	511	510	876,924.30	50.9
County Total	5,915	3,786	\$1,723,160.57	100.0%
Dakota County				
Less Than \$6,000	2,116	454	\$ 17,642.45	0.7%
\$ 6,000 — 12,000	1,257	1,114	119,755.98	4.7
\$12,000 — 18,000	999	975	246,131.63	9.7
\$18,000 — 30,000	1,733	1,721	871,955.40	34.4
\$30,000 and Over	985	978	1,280,192.38	50.5
County Total	7,090	5,242	\$2,535,677.84	100.0%
Dawes County				
Less Than \$6,000	1,390	317	\$ 11,397.46	1.0%
\$ 6,000 — 12,000	707	617	64,992.99	5.8
\$12,000 — 18,000	500	487	119,107.84	10.6
\$18,000 — 30,000	721	717	363,222.35	32.4
\$30,000 and Over	445	441	562,336.77	50.2
County Total	3,763	2,579	\$1,121,057.41	100.0%
Dawson County				
Less Than \$6,000	3,010	675	\$ 29,378.02	0.8%
\$ 6,000 — 12,000	1,711	1,514	168,061.84	4.8
\$12,000 — 18,000	1,480	1,450	361,307.89	10.3
\$18,000 — 30,000	2,229	2,224	1,109,711.73	31.6
\$30,000 and Over	1,239	1,233	1,839,963.83	52.5
County Total	9,669	7,096	\$3,508,423.31	100.0%
Deuel County				
Less Than \$6,000	389	87	\$ 10,334.00	2.2%
\$ 6,000 — 12,000	216	195	20,093.55	4.3
\$12,000 — 18,000	156	155	35,507.60	7.7
\$18,000 — 30,000	210	208	104,149.64	22.4
\$30,000 and Over	148	147	294,966.54	63.4
County Total	1,119	792	\$465,051.33	100.0%
Dixon County				
Less Than \$6,000	1,144	203	\$ 5,769.55	0.8%
\$ 6,000 — 12,000	584	498	51,457.84	7.4
\$12,000 — 18,000	472	463	113,587.88	16.3
\$18,000 — 30,000	487	486	246,388.03	35.3
\$30,000 and Over	220	217	281,214.20	40.2
County Total	2,907	1,867	\$698,417.50	100.0%
Dodge County				
Less Than \$6,000	5,197	1,160	\$ 45,505.26	0.7%
\$ 6,000 — 12,000	2,924	2,610	286,830.55	4.3
\$12,000 — 18,000	2,225	2,172	551,629.25	8.3
\$18,000 — 30,000	3,467	3,454	1,815,747.17	27.5
\$30,000 and Over	2,737	2,731	3,917,496.79	59.2
County Total	16,550	12,127	\$6,617,209.02	100.0%
Douglas County				
Less Than \$6,000	57,841	16,060	\$ 745,457.13	0.7%
\$ 6,000 — 12,000	33,943	31,806	4,010,812.43	3.5
\$12,000 — 18,000	26,024	25,670	7,220,745.69	6.4
\$18,000 — 30,000	39,294	39,084	21,193,999.31	18.8
\$30,000 and Over	42,258	42,137	79,534,217.87	70.6
County Total	199,360	154,757	\$112,705,232.43	100.0%
Dundy County				
Less Than \$6,000	437	75	\$ 1,990.34	0.4%
\$ 6,000 — 12,000	233	206	19,833.82	3.9
\$12,000 — 18,000	203	197	45,852.59	9.1
\$18,000 — 30,000	194	194	96,383.85	19.0
\$30,000 and Over	143	143	342,224.96	67.6
County Total	1,210	815	\$506,285.56	100.0%
Fillmore County				
Less Than \$6,000	1,125	252	\$ 10,242.76	0.7%
\$ 6,000 — 12,000	668	585	62,911.16	4.5
\$12,000 — 18,000	561	553	137,724.21	9.9
\$18,000 — 30,000	710	708	368,003.58	26.3
\$30,000 and Over	451	448	818,738.12	58.6
County Total	3,515	2,546	\$1,397,619.83	100.0%

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Franklin County				
Less Than \$6,000	775	150	\$ 7,951.96	1.3%
\$ 6,000 — 12,000	429	383	40,205.95	6.5
\$12,000 — 18,000	337	335	81,376.08	13.1
\$18,000 — 30,000	354	351	177,311.13	28.6
\$30,000 and Over	195	194	312,636.73	50.5
County Total	2,090	1,413	\$619,481.85	100.0%
Frontier County				
Less Than \$6,000	512	94	\$ 2,509.10	0.5%
\$ 6,000 — 12,000	262	227	22,787.59	4.9
\$12,000 — 18,000	206	203	49,323.52	10.7
\$18,000 — 30,000	245	244	124,852.63	27.0
\$30,000 and Over	188	187	263,025.68	56.9
County Total	1,413	955	\$462,498.52	100.0%
Furnas County				
Less Than \$6,000	1,201	185	\$ 9,741.84	0.9%
\$ 6,000 — 12,000	665	571	58,066.12	5.6
\$12,000 — 18,000	508	501	129,154.00	12.4
\$18,000 — 30,000	632	630	327,102.91	31.4
\$30,000 and Over	322	320	517,843.94	49.7
County Total	3,328	2,207	\$1,041,908.81	100.0%
Gage County				
Less Than \$6,000	3,580	698	\$ 26,784.70	0.7%
\$ 6,000 — 12,000	1,988	1,769	199,071.45	5.5
\$12,000 — 18,000	1,614	1,588	419,146.69	11.6
\$18,000 — 30,000	2,159	2,153	1,120,723.75	31.1
\$30,000 and Over	1,297	1,294	1,840,942.29	51.1
County Total	10,638	7,502	\$3,606,668.88	100.0%
Garden County				
Less Than \$6,000	427	68	\$ 1,718.46	0.5%
\$ 6,000 — 12,000	275	245	23,591.77	6.4
\$12,000 — 18,000	168	164	40,991.33	11.1
\$18,000 — 30,000	180	180	90,733.22	24.5
\$30,000 and Over	121	120	212,753.04	57.5
County Total	1,171	777	\$369,787.82	100.0%
Garfield County				
Less Than \$6,000	522	71	\$ 4,092.42	1.6%
\$ 6,000 — 12,000	269	228	23,725.59	9.3
\$12,000 — 18,000	175	173	42,041.98	16.5
\$18,000 — 30,000	159	159	79,347.29	31.0
\$30,000 and Over	75	74	106,449.78	41.6
County Total	1,200	705	\$255,657.06	100.0%
Gosper County				
Less Than \$6,000	254	64	\$ 3,031.96	0.9%
\$ 6,000 — 12,000	137	116	11,681.50	3.6
\$12,000 — 18,000	146	144	35,952.96	10.9
\$18,000 — 30,000	168	168	80,674.37	24.5
\$30,000 and Over	120	118	197,643.30	60.1
County Total	825	610	\$328,984.09	100.0%
Grant County				
Less Than \$6,000	212	49	\$ 3,012.14	2.1%
\$ 6,000 — 12,000	142	131	12,120.98	8.4
\$12,000 — 18,000	71	70	15,918.25	11.0
\$18,000 — 30,000	66	66	34,600.58	24.0
\$30,000 and Over	44	43	78,720.00	54.5
County Total	535	359	\$144,371.95	100.0%
Greeley County				
Less Than \$6,000	673	119	\$ 5,781.45	1.7%
\$ 6,000 — 12,000	319	266	29,526.72	8.7
\$12,000 — 18,000	242	239	60,056.58	17.6
\$18,000 — 30,000	198	196	99,472.46	29.1
\$30,000 and Over	89	89	146,550.01	42.9
County Total	1,521	909	\$341,387.22	100.0%
Hall County				
Less Than \$6,000	6,650	1,695	\$ 65,390.87	0.7%
\$ 6,000 — 12,000	3,760	3,422	408,208.01	4.2
\$12,000 — 18,000	3,345	3,289	869,812.28	8.9
\$18,000 — 30,000	4,938	4,921	2,504,375.16	25.6
\$30,000 and Over	3,468	3,453	5,912,452.94	60.6
County Total	22,161	16,780	\$9,760,239.26	100.0%

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability	Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Hamilton County					Keith County				
Less Than \$6,000	1,145	259	\$ 12,096.58	0.8%	Less Than \$6,000	1,328	340	\$ 10,534.49	0.7%
\$ 6,000 — 12,000	656	566	59,803.13	3.9	\$ 6,000 — 12,000	810	733	85,926.06	5.5
\$12,000 — 18,000	607	602	144,415.06	9.4	\$12,000 — 18,000	632	618	149,857.15	9.5
\$18,000 — 30,000	873	867	431,438.19	28.2	\$18,000 — 30,000	896	891	449,539.96	28.5
\$30,000 and Over	564	562	881,605.94	57.7	\$30,000 and Over	564	558	878,766.69	55.8
County Total	3,845	2,856	\$1,529,358.90	100.0%	County Total	4,230	3,140	\$1,574,624.35	100.0%
Harlan County					Keya Paha County				
Less Than \$6,000	646	112	\$ 5,671.67	1.1%	Less Than \$6,000	226	29	\$ 990.31	1.2%
\$ 6,000 — 12,000	310	263	27,429.02	5.4	\$ 6,000 — 12,000	92	72	6,706.00	8.3
\$12,000 — 18,000	266	262	65,244.49	12.8	\$12,000 — 18,000	46	45	9,247.24	11.4
\$18,000 — 30,000	301	300	159,358.79	31.4	\$18,000 — 30,000	36	36	19,589.77	24.2
\$30,000 and Over	177	174	250,769.89	49.3	\$30,000 and Over	17	17	44,349.27	54.9
County Total	1,700	1,111	\$508,473.86	100.0%	County Total	417	199	\$80,882.59	100.0%
Hayes County					Kimball County				
Less Than \$6,000	116	10	\$ 265.80	0.4%	Less Than \$6,000	619	127	\$ 3,354.65	0.3%
\$ 6,000 — 12,000	66	58	5,202.97	7.0	\$ 6,000 — 12,000	394	354	37,156.27	3.5
\$12,000 — 18,000	56	54	13,565.91	18.2	\$12,000 — 18,000	297	294	73,702.58	6.9
\$18,000 — 30,000	51	51	26,719.21	36.0	\$18,000 — 30,000	478	475	243,689.78	22.9
\$30,000 and Over	21	21	28,527.21	38.4	\$30,000 and Over	372	371	708,633.53	66.4
County Total	310	194	\$74,281.10	100.0%	County Total	2,160	1,621	\$1,066,536.81	100.0%
Hitchcock County					Knox County				
Less Than \$6,000	587	101	\$ 3,960.72	0.7%	Less Than \$6,000	2,222	350	\$ 38,361.16	3.6%
\$ 6,000 — 12,000	358	316	29,695.79	5.2	\$ 6,000 — 12,000	1,055	896	88,649.27	8.2
\$12,000 — 18,000	315	309	77,770.77	13.6	\$12,000 — 18,000	711	690	169,727.22	15.8
\$18,000 — 30,000	354	352	185,974.65	32.5	\$18,000 — 30,000	692	685	337,830.01	31.4
\$30,000 and Over	191	191	275,002.64	48.0	\$30,000 and Over	277	273	441,146.66	41.0
County Total	1,805	1,269	\$572,404.57	100.0%	County Total	4,957	2,894	\$1,075,714.32	100.0%
Holt County					Lancaster County				
Less Than \$6,000	2,344	450	\$ 18,895.79	1.3%	Less Than \$6,000	23,255	7,142	\$ 313,800.64	0.7%
\$ 6,000 — 12,000	1,206	1,033	104,597.88	7.1	\$ 6,000 — 12,000	15,604	14,435	1,814,593.39	4.3
\$12,000 — 18,000	829	810	188,941.92	12.9	\$12,000 — 18,000	12,066	11,829	3,336,257.61	7.8
\$18,000 — 30,000	843	833	401,112.66	27.3	\$18,000 — 30,000	18,506	18,396	9,759,516.00	23.0
\$30,000 and Over	407	404	754,497.95	51.4	\$30,000 and Over	17,450	17,392	27,278,742.67	64.2
County Total	5,629	3,530	\$1,468,046.20	100.0%	County Total	86,881	69,194	\$42,502,910.31	100.0%
Hooker County					Lincoln County				
Less Than \$6,000	191	34	\$ 1,054.59	1.0%	Less Than \$6,000	5,004	1,152	\$ 45,883.63	0.7%
\$ 6,000 — 12,000	112	104	10,327.34	9.3	\$ 6,000 — 12,000	2,436	2,156	228,538.59	3.6
\$12,000 — 18,000	69	67	16,680.98	15.1	\$12,000 — 18,000	1,694	1,662	414,625.21	6.5
\$18,000 — 30,000	74	73	36,680.30	33.2	\$18,000 — 30,000	2,953	2,933	1,546,218.66	24.2
\$30,000 and Over	31	31	45,659.55	41.4	\$30,000 and Over	2,854	2,851	4,154,704.32	65.0
County Total	477	309	\$110,402.76	100.0%	County Total	14,941	10,754	\$6,389,970.41	100.0%
Howard County					Logan County				
Less Than \$6,000	1,004	201	\$ 7,545.12	1.1%	Less Than \$6,000	170	25	\$ 564.47	0.5%
\$ 6,000 — 12,000	526	458	49,690.00	6.9	\$ 6,000 — 12,000	78	70	6,263.37	5.9
\$12,000 — 18,000	415	403	97,766.33	13.7	\$12,000 — 18,000	59	56	11,046.80	10.5
\$18,000 — 30,000	512	512	253,995.32	35.5	\$18,000 — 30,000	81	81	38,145.73	36.1
\$30,000 and Over	218	218	305,494.50	42.8	\$30,000 and Over	32	32	49,677.54	47.0
County Total	2,675	1,792	\$714,491.27	100.0%	County Total	420	264	\$105,697.91	100.0%
Jefferson County					Loup County				
Less Than \$6,000	1,624	266	\$ 7,892.71	0.5%	Less Than \$6,000	99	17	\$ 230.40	0.4%
\$ 6,000 — 12,000	895	792	85,341.62	5.5	\$ 6,000 — 12,000	51	42	3,735.60	6.3
\$12,000 — 18,000	643	635	160,601.98	10.5	\$12,000 — 18,000	31	30	7,084.20	11.9
\$18,000 — 30,000	874	870	449,111.30	29.3	\$18,000 — 30,000	30	30	13,803.70	23.2
\$30,000 and Over	425	423	830,729.77	54.2	\$30,000 and Over	9	9	34,559.25	58.2
County Total	4,461	2,986	\$1,533,677.38	100.0%	County Total	220	128	\$59,413.15	100.0%
Johnson County					Madison County				
Less Than \$6,000	932	141	\$ 4,606.00	0.7%	Less Than \$6,000	4,498	1,072	\$ 39,422.64	0.7%
\$ 6,000 — 12,000	534	472	49,838.55	8.0	\$ 6,000 — 12,000	2,676	2,430	281,882.59	4.6
\$12,000 — 18,000	404	403	100,260.77	16.1	\$12,000 — 18,000	2,205	2,172	575,165.58	9.5
\$18,000 — 30,000	385	384	194,955.46	31.2	\$18,000 — 30,000	3,517	3,504	1,826,918.90	30.1
\$30,000 and Over	187	187	274,747.87	44.0	\$30,000 and Over	2,209	2,201	3,347,777.01	55.1
County Total	2,442	1,587	\$624,408.65	100.0%	County Total	15,105	11,379	\$6,071,166.72	100.0%
Kearney County					McPherson County				
Less Than \$6,000	748	183	\$ 8,249.45	0.6%	Less Than \$6,000	97	16	\$ 413.80	1.1%
\$ 6,000 — 12,000	529	477	54,933.65	4.0	\$ 6,000 — 12,000	48	39	3,989.20	10.4
\$12,000 — 18,000	463	456	123,652.71	9.0	\$12,000 — 18,000	31	31	6,924.14	18.0
\$18,000 — 30,000	587	579	299,165.66	21.6	\$18,000 — 30,000	22	22	12,074.64	31.4
\$30,000 and Over	520	519	896,259.47	64.8	\$30,000 and Over	13	13	15,011.99	39.1
County Total	2,847	2,214	\$1,382,260.94	100.0%	County Total	211	121	\$38,413.77	100.0%

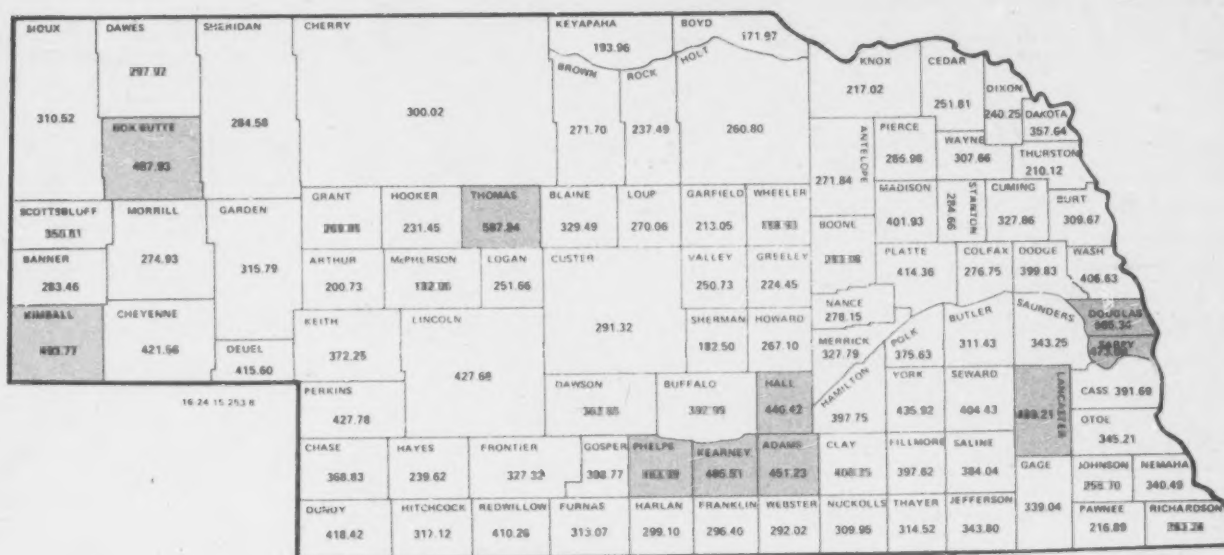
Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability	Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Merrick County					Platte County				
Less Than \$6,000	1,206	240	\$ 10,963.74	0.9%	Less Than \$6,000	3,731	968	\$ 41,387.66	0.8%
\$ 6,000 — 12,000	708	614	64,553.82	5.6	\$ 6,000 — 12,000	2,165	1,941	217,016.83	4.0
\$12,000 — 18,000	604	591	144,661.69	12.4	\$12,000 — 18,000	2,069	2,036	548,158.83	10.2
\$18,000 — 30,000	656	656	330,301.81	28.4	\$18,000 — 30,000	2,908	2,899	1,496,690.03	28.0
\$30,000 and Over	373	372	612,207.67	52.7	\$30,000 and Over	2,050	2,043	3,051,573.28	57.0
County Total	3,547	2,473	\$1,162,688.73	100.0%	County Total	12,923	9,887	\$5,354,826.63	100.0%
Morrill County					Polk County				
Less Than \$6,000	998	144	\$ 8,168.43	1.2%	Less Than \$6,000	772	150	\$ 5,753.90	0.6%
\$ 6,000 — 12,000	449	405	37,332.48	5.5	\$ 6,000 — 12,000	473	412	43,795.22	4.7
\$12,000 — 18,000	352	346	82,440.60	12.2	\$12,000 — 18,000	368	361	89,189.60	9.6
\$18,000 — 30,000	432	430	221,222.25	32.6	\$18,000 — 30,000	525	523	264,197.31	28.6
\$30,000 and Over	237	236	329,368.04	48.5	\$30,000 and Over	330	328	524,125.76	56.5
County Total	2,468	1,561	\$678,531.80	100.0%	County Total	2,468	1,774	\$927,061.79	100.0%
Nance County					Red Willow County				
Less Than \$6,000	690	120	\$ 4,593.72	0.9%	Less Than \$6,000	1,685	400	\$ 15,698.44	0.7%
\$ 6,000 — 12,000	370	328	33,092.08	6.2	\$ 6,000 — 12,000	1,035	930	105,003.62	4.5
\$12,000 — 18,000	341	337	83,391.95	15.8	\$12,000 — 18,000	837	822	209,697.38	8.9
\$18,000 — 30,000	342	342	173,568.21	32.9	\$18,000 — 30,000	1,275	1,273	657,572.42	28.1
\$30,000 and Over	155	154	233,278.86	44.2	\$30,000 and Over	873	871	1,352,538.40	57.8
County Total	1,898	1,281	\$527,924.82	100.0%	County Total	5,705	4,296	\$2,340,510.26	100.0%
Nemaha County					Richardson County				
Less Than \$6,000	1,122	209	\$ 19,662.30	1.7%	Less Than \$6,000	1,988	334	\$ 13,778.50	1.0%
\$ 6,000 — 12,000	654	579	58,913.18	5.1	\$ 6,000 — 12,000	1,108	996	103,483.84	7.1
\$12,000 — 18,000	542	535	130,349.44	11.2	\$12,000 — 18,000	732	717	176,231.54	12.1
\$18,000 — 30,000	665	664	336,547.04	28.9	\$18,000 — 30,000	844	843	438,571.89	30.2
\$30,000 and Over	431	429	616,960.72	53.1	\$30,000 and Over	458	455	721,075.96	49.6
County Total	3,414	2,416	\$1,162,432.68	100.0%	County Total	5,130	3,345	\$1,453,141.73	100.0%
Nuckolls County					Rock County				
Less Than \$6,000	1,023	204	\$ 6,579.66	0.8%	Less Than \$6,000	408	69	\$ 1,578.80	0.7%
\$ 6,000 — 12,000	559	489	51,605.72	5.7	\$ 6,000 — 12,000	223	183	17,270.20	7.3
\$12,000 — 18,000	462	450	112,474.97	12.4	\$12,000 — 18,000	168	164	38,119.14	16.2
\$18,000 — 30,000	565	563	287,482.45	31.7	\$18,000 — 30,000	126	126	63,483.08	26.9
\$30,000 and Over	317	316	448,776.37	49.4	\$30,000 and Over	68	68	115,372.04	48.9
County Total	2,926	2,022	\$906,919.17	100.0%	County Total	993	610	\$235,823.26	100.0%
Otoe County					Saline County				
Less Than \$6,000	2,187	456	\$ 16,751.17	0.8%	Less Than \$6,000	1,876	398	\$ 42,732.64	1.8%
\$ 6,000 — 12,000	1,218	1,071	112,966.34	5.0	\$ 6,000 — 12,000	1,102	951	101,786.07	4.3
\$12,000 — 18,000	1,007	987	255,156.29	11.2	\$12,000 — 18,000	928	906	244,693.26	10.4
\$18,000 — 30,000	1,361	1,356	698,661.53	30.7	\$18,000 — 30,000	1,396	1,390	754,424.44	31.9
\$30,000 and Over	812	808	1,189,687.92	52.3	\$30,000 and Over	849	848	1,218,600.70	51.6
County Total	6,585	4,678	\$2,273,223.25	100.0%	County Total	6,151	4,493	\$2,362,237.11	100.0%
Pawnee County					Sarpy County				
Less Than \$6,000	773	105	\$ 4,673.80	1.2%	Less Than \$6,000	5,243	1,824	\$ 74,209.87	0.8%
\$ 6,000 — 12,000	376	316	32,015.90	8.5	\$ 6,000 — 12,000	3,334	3,165	396,646.44	4.3
\$12,000 — 18,000	249	244	58,197.43	15.4	\$12,000 — 18,000	2,574	2,523	672,149.73	7.3
\$18,000 — 30,000	234	232	116,316.32	30.8	\$18,000 — 30,000	3,988	3,972	2,009,501.49	21.7
\$30,000 and Over	111	109	166,827.60	44.1	\$30,000 and Over	4,393	4,376	6,087,599.30	65.9
County Total	1,743	1,006	\$378,031.05	100.0%	County Total	19,532	15,860	\$9,240,106.83	100.0%
Perkins County					Saunders County				
Less Than \$6,000	454	108	\$ 5,191.76	0.8%	Less Than \$6,000	2,629	572	\$ 30,463.39	1.1%
\$ 6,000 — 12,000	260	216	23,553.69	3.7	\$ 6,000 — 12,000	1,609	1,422	162,105.90	5.7
\$12,000 — 18,000	259	251	59,773.73	9.3	\$12,000 — 18,000	1,212	1,194	307,392.87	10.9
\$18,000 — 30,000	309	306	158,784.70	24.7	\$18,000 — 30,000	1,718	1,711	878,772.82	31.1
\$30,000 and Over	222	221	396,078.76	61.5	\$30,000 and Over	1,064	1,062	1,446,926.60	51.2
County Total	1,504	1,102	\$643,382.64	100.0%	County Total	8,232	5,961	\$2,825,661.58	100.0%
Phelps County					Scotts Bluff County				
Less Than \$6,000	1,182	310	\$ 16,281.54	0.8%	Less Than \$6,000	5,595	1,163	\$ 67,657.31	1.2%
\$ 6,000 — 12,000	763	690	75,467.23	3.6	\$ 6,000 — 12,000	3,079	2,721	295,473.98	5.1
\$12,000 — 18,000	704	691	180,055.63	8.7	\$12,000 — 18,000	2,405	2,368	576,526.63	10.0
\$18,000 — 30,000	1,048	1,044	537,110.73	25.9	\$18,000 — 30,000	3,271	3,258	1,625,177.06	28.2
\$30,000 and Over	781	780	1,266,159.53	61.0	\$30,000 and Over	2,062	2,054	3,192,679.94	55.5
County Total	4,478	3,515	\$2,075,074.66	100.0%	County Total	16,412	11,564	\$5,757,514.92	100.0%
Pierce County					Seward County				
Less Than \$6,000	1,173	227	\$ 8,351.05	0.9%	Less Than \$6,000	1,661	382	\$ 16,115.37	0.7%
\$ 6,000 — 12,000	676	590	58,465.91	6.3	\$ 6,000 — 12,000	982	864	101,006.73	4.2
\$12,000 — 18,000	490	479	116,214.33	12.4	\$12,000 — 18,000	944	927	237,672.29	9.9
\$18,000 — 30,000	615	614	311,890.68	33.4	\$18,000 — 30,000	1,458	1,454	738,958.55	30.7
\$30,000 and Over	314	312	439,658.64	47.0	\$30,000 and Over	903	900	1,311,776.93	54.5
County Total	3,268	2,222	\$934,581.21	100.0%	County Total	5,948	4,527	\$2,405,529.87	100.0%

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability	Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Sheridan County					Valley County				
Less Than \$6,000	1,251	234	\$ 9,970.63	1.1%	Less Than \$6,000	1,000	169	\$ 5,004.87	0.8%
\$ 6,000 - 12,000	676	589	58,456.15	6.3	\$ 6,000 - 12,000	516	439	42,927.58	6.6
\$12,000 - 18,000	477	466	109,210.52	11.9	\$12,000 - 18,000	414	401	97,293.27	15.0
\$18,000 - 30,000	519	511	254,160.85	27.6	\$18,000 - 30,000	437	436	219,284.15	33.9
\$30,000 and Over	310	307	488,244.94	53.1	\$30,000 and Over	214	214	282,621.34	43.7
County Total	3,233	2,107	\$920,043.09	100.0%	County Total	2,581	1,659	\$647,131.21	100.0%
Sherman County					Washington County				
Less Than \$6,000	780	119	\$ 3,612.80	1.1%	Less Than \$6,000	1,847	446	\$15,352.96	0.6%
\$ 6,000 - 12,000	368	297	29,031.35	9.3	\$ 6,000 - 12,000	1,139	1,019	110,827.98	4.4
\$12,000 - 18,000	245	245	58,008.18	18.5	\$12,000 - 18,000	861	842	213,648.56	8.5
\$18,000 - 30,000	244	242	123,214.79	39.4	\$18,000 - 30,000	1,336	1,332	681,086.16	26.9
\$30,000 and Over	78	76	99,123.54	31.7	\$30,000 and Over	1,035	1,034	1,507,524.63	59.6
County Total	1,715	979	\$112,990.66	100.0%	County Total	6,218	4,673	\$2,528,440.29	100.0%
Sioux County					Wayne County				
Less Than \$6,000	134	18	\$ 491.80	0.4%	Less Than \$6,000	1,112	220	\$ 7,054.65	0.7%
\$ 6,000 - 12,000	89	78	7,660.80	7.0	\$ 6,000 - 12,000	668	590	61,587.35	6.0
\$12,000 - 18,000	54	54	12,296.19	11.2	\$12,000 - 18,000	516	506	130,044.67	12.7
\$18,000 - 30,000	42	42	22,570.37	20.5	\$18,000 - 30,000	662	658	329,568.34	32.3
\$30,000 and Over	35	35	66,905.85	60.9	\$30,000 and Over	364	363	493,799.88	48.3
County Total	354	227	\$109,925.01	100.0%	County Total	3,322	2,337	\$1,022,054.89	100.0%
Stanton County					Webster County				
Less Than \$6,000	517	89	\$ 4,147.31	1.0%	Less Than \$6,000	825	120	\$ 6,658.45	1.0%
\$ 6,000 - 12,000	336	287	30,240.93	7.1	\$ 6,000 - 12,000	471	398	41,163.30	6.5
\$12,000 - 18,000	227	216	53,372.10	12.6	\$12,000 - 18,000	331	326	76,577.06	12.0
\$18,000 - 30,000	260	259	133,400.17	31.5	\$18,000 - 30,000	369	368	189,160.72	29.6
\$30,000 and Over	147	146	202,135.40	47.8	\$30,000 and Over	191	191	325,092.57	50.9
County Total	1,487	997	\$423,295.91	100.0%	County Total	2,187	1,403	\$638,652.10	100.0%
Thayer County					Wheeler County				
Less Than \$6,000	1,169	209	\$ 6,612.89	0.6%	Less Than \$6,000	169	28	\$ 4,993.94	7.5%
\$ 6,000 - 12,000	711	619	62,300.76	5.8	\$ 6,000 - 12,000	71	59	5,977.80	8.9
\$12,000 - 18,000	531	525	128,826.95	12.0	\$12,000 - 18,000	56	56	13,141.60	19.7
\$18,000 - 30,000	645	642	319,971.39	29.8	\$18,000 - 30,000	41	41	19,738.19	29.5
\$30,000 and Over	355	355	555,123.37	51.8	\$30,000 and Over	17	17	23,029.72	34.4
County Total	3,411	2,350	\$1,072,835.36	100.0%	County Total	354	201	\$66,881.25	100.0%
Thomas County					York County				
Less Than \$6,000	177	24	\$ 790.40	0.3%	Less Than \$6,000	1,894	428	\$ 20,830.84	0.7%
\$ 6,000 - 12,000	83	71	6,377.43	2.5	\$ 6,000 - 12,000	1,140	1,000	115,589.96	4.0
\$12,000 - 18,000	64	63	15,002.43	5.8	\$12,000 - 18,000	1,038	1,021	259,875.86	9.1
\$18,000 - 30,000	83	82	41,610.09	16.1	\$18,000 - 30,000	1,451	1,445	727,363.81	25.5
\$30,000 and Over	33	33	194,867.81	75.3	\$30,000 and Over	1,029	1,027	1,732,461.58	60.7
County Total	440	273	\$258,648.16	100.0	County Total	6,552	4,921	\$2,856,122.05	100.0%
Thurston County					Unallocated				
Less Than \$6,000	1,649	151	\$ 6,652.89	1.1%	Less Than \$6,000	9,418	3,835	\$ 405,753.75	2.1%
\$ 6,000 - 12,000	403	328	35,194.06	5.6	\$ 6,000 - 12,000	11,591	10,628	1,005,295.26	5.1
\$12,000 - 18,000	325	305	76,583.50	12.3	\$12,000 - 18,000	9,441	9,099	1,673,193.63	8.5
\$18,000 - 30,000	388	361	192,442.91	30.9	\$18,000 - 30,000	13,861	13,455	4,468,853.74	22.8
\$30,000 and Over	198	187	311,724.82	50.1	\$30,000 and Over	15,896	14,961	12,061,820.22	61.5
County Total	2,963	1,332	\$622,598.18	100.0%	Total	60,207	51,978	\$19,614,916.60	100.0%

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
State				
Less Than \$6,000	224,678	55,714	\$ 2,731,007.89	0.8%
\$ 6,000 - 12,000	136,300	123,342	14,077,408.35	4.4
\$12,000 - 18,000	107,134	105,080	27,026,451.04	8.4
\$18,000 - 30,000	152,678	151,563	76,782,089.99	23.8
\$30,000 and Over	130,115	128,796	202,423,025.68	62.7
1983 State Total	750,905	564,495	\$323,039,982.95	100.0%

Table 4

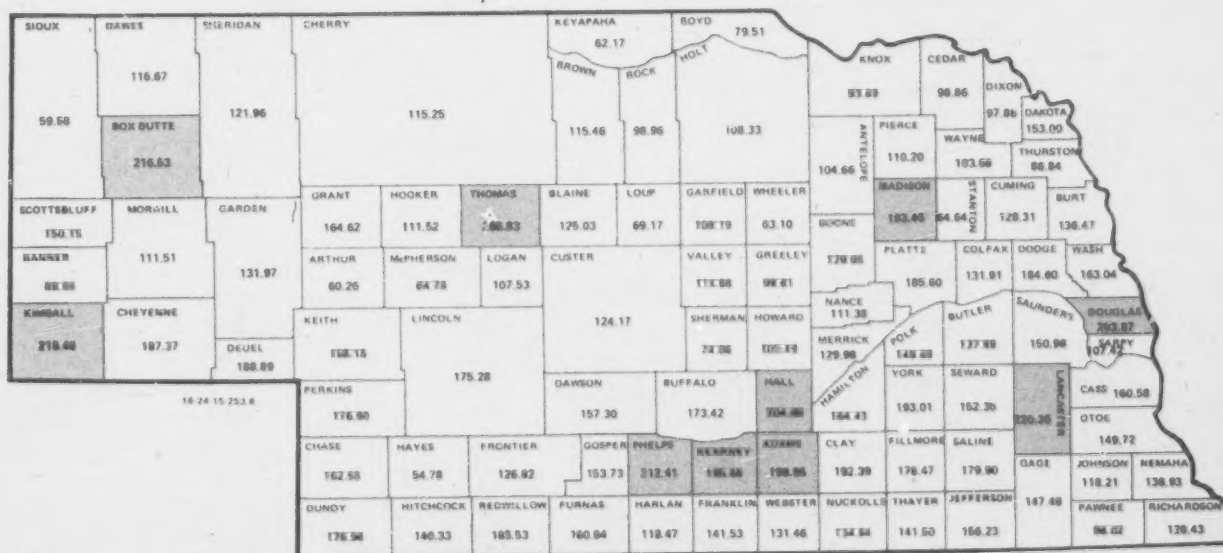
Average Individual Tax Liability per Return for 1983



County Average: \$439.30

Counties above average are noted by the shaded area on the map.

Per Capita Average Individual Income Tax Liability for 1983



County Average: \$193.29

Population data used are from official "1980 Bureau of the Census Report"

Counties above average are noted by the shaded area on the map.

Analysis of 1983 Nebraska Individual Income Tax Liability

Table 5

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	No. of Returns with no Tax Liability	% of Returns with no Tax Liability	Calculated Liability	
					Amount	% of Total
Less Than \$1*	86,721	1,081	85,640	98.8%	\$ 754,658.47	.2%
\$ 1 — 6,000	137,957	54,633	83,324	60.4	1,976,349.42	.6
\$ 6,001 — 8,000	47,058	38,894	8,164	17.3	2,868,825.66	.9
\$ 8,001 — 10,000	46,803	43,699	3,104	6.6	4,805,735.12	1.5
\$10,001 — 12,000	42,439	40,749	1,690	4.0	6,402,847.57	2.0
\$12,001 — 14,000	38,992	38,034	958	2.5	7,868,318.40	2.4
\$14,001 — 16,000	35,859	35,212	647	1.8	9,138,445.63	2.8
\$16,001 — 18,000	32,283	31,834	449	1.4	10,019,687.01	3.1
\$18,001 — 20,000	30,455	30,145	310	1.0	11,203,481.26	3.5
\$20,001 — 25,000	66,774	66,301	473	.7	31,098,380.88	9.6
\$25,001 — 30,000	55,449	55,117	332	.6	34,480,227.85	10.7
\$30,001 — 35,000	40,607	40,380	227	.6	32,100,590.40	9.9
\$35,001 — 40,000	28,707	28,516	191	.7	28,409,313.38	8.8
\$40,001 — 45,000	18,454	18,334	120	.7	21,983,637.79	6.8
\$45,001 — 50,000	11,881	11,764	117	1.0	16,719,768.17	5.2
\$50,001 — 75,000	19,994	19,723	271	1.4	38,412,061.66	11.9
\$75,001 — 100,000	4,636	4,535	101	2.2	14,924,317.29	4.6
More Than \$100,000	5,836	5,544	292	5.0	49,873,336.99	15.5
Total All Classes	750,905	564,495	186,410	24.8	\$323,039,982.95	100.0%

*This amount includes the 19,546 returns with zero or negative federal adjusted gross income and the 67,175 returns that listed no figure for federal adjusted gross income. Any of these returns may have listed amounts for federal taxable income, federal income tax, or Nebraska income tax.

Analysis of 1983 Food Sales Tax Credit

Table 6

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Credit Claimed	Amount of Credit Claimed	Percent of Total
Less than \$1	86,721	84,549	\$ 3,282,447	10.6%
\$ 1 — 6,000	137,957	90,510	3,051,888	9.8
\$ 6,001 — 8,000	47,058	39,887	1,448,790	4.7
\$ 8,001 — 10,000	46,803	40,594	1,563,891	5.0
\$10,001 — 12,000	42,439	37,825	1,532,181	4.9
\$12,001 — 14,000	38,992	35,094	1,534,701	4.9
\$14,001 — 16,000	35,859	32,432	1,508,367	4.9
\$16,001 — 18,000	32,283	29,293	1,444,191	4.6
\$18,001 — 20,000	30,455	27,685	1,452,066	4.7
\$20,001 — 25,000	66,774	60,737	3,500,574	11.3
\$25,001 — 30,000	55,449	50,287	3,164,511	10.2
\$30,001 — 35,000	40,607	36,670	2,421,132	7.8
\$35,001 — 40,000	28,707	25,788	1,729,812	5.6
\$40,001 — 45,000	18,454	16,383	1,095,927	3.5
\$45,001 — 50,000	11,881	10,396	697,494	2.2
\$50,001 — 75,000	19,994	16,942	1,117,662	3.6
\$75,001 — 100,000	4,636	3,764	245,133	0.8
More Than \$100,000	5,836	4,272	279,678	0.9
Total	750,905	643,108	\$31,070,445	100.0%

Table 7

Analysis of 1983 Motor Fuel Tax Credit

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Credit Claimed	Amount of Credit Claimed	Percent of Total
Less than \$1	86,721	6,999	\$1,789,327	34.2%
\$ 1 — 6,000	137,957	3,958	691,119	13.2
\$ 6,001 — 8,000	47,058	1,507	263,308	5.0
\$ 8,001 — 10,000	46,803	1,479	243,480	4.7
\$10,001 — 12,000	42,439	1,404	232,093	4.4
\$12,001 — 14,000	38,992	1,318	211,671	4.0
\$14,001 — 16,000	35,859	1,244	207,404	4.0
\$16,001 — 18,000	32,283	1,117	189,022	3.6
\$18,001 — 20,000	30,455	1,046	169,517	3.2
\$20,001 — 25,000	66,774	2,129	336,406	6.4
\$25,001 — 30,000	55,449	1,559	242,053	4.6
\$30,001 — 35,000	40,607	1,054	171,672	3.3
\$35,001 — 40,000	28,707	785	138,271	2.6
\$40,001 — 45,000	18,454	507	86,551	1.7
\$45,001 — 50,000	11,881	364	59,418	1.1
\$50,001 — 75,000	19,994	761	134,430	2.6
\$75,001 — 100,000	4,636	178	32,917	0.6
More than \$100,000	5,836	132	41,611	0.8
Total	750,905	27,541	\$5,240,320	100.0%

Table 8

Analysis of 1983 Credit for Tax Paid to Another State

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Credit Claimed	Amount of Credit Claimed	Percent of Total
Less Than \$6,000	224,578	592	\$ 21,366	0.4%
\$ 6,001 — 8,000	47,058	565	25,757	0.5
\$ 8,001 — 10,000	46,803	653	44,227	0.9
\$10,001 — 12,000	42,439	705	61,718	1.2
\$12,001 — 14,000	38,992	748	85,735	1.7
\$14,001 — 16,000	35,859	752	109,003	2.1
\$16,001 — 18,000	32,283	782	141,189	2.8
\$18,001 — 20,000	30,455	810	176,378	3.5
\$20,001 — 25,000	66,774	2,005	490,084	9.6
\$25,001 — 30,000	55,449	1,734	534,422	10.5
\$30,001 — 35,000	40,607	1,362	500,940	9.9
\$35,001 — 40,000	28,707	1,030	463,761	9.1
\$40,001 — 45,000	18,454	632	302,958	6.0
\$45,001 — 50,000	11,881	461	233,003	4.6
\$50,001 — 75,000	19,994	902	592,201	11.7
\$75,001 — 100,000	4,636	279	247,264	4.9
More than \$100,000	5,836	467	1,046,308	20.6
Total	750,905	14,479	\$5,076,313	100.0%

Analysis of 1983 Elderly Tax Credits

Table 9

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Credit Claimed	Amount of Credit Claimed	Percent of Total
Less Than \$6,000	224,678	126	\$ 3,437	2.4%
\$ 6,001 - 8,000	47,058	178	7,949	5.5
\$ 8,001 - 10,000	46,803	125	10,313	7.1
\$10,001 - 12,000	42,439	103	8,986	6.2
\$12,001 - 14,000	38,992	74	10,001	6.9
\$14,001 - 16,000	35,859	65	9,680	6.7
\$16,001 - 18,000	32,283	49	7,519	5.2
\$18,001 - 20,000	30,455	67	10,495	7.2
\$20,001 - 25,000	66,774	122	19,853	13.7
\$25,001 - 30,000	55,449	116	19,866	13.7
\$30,001 - 35,000	40,607	76	12,703	8.7
\$35,001 - 40,000	28,707	52	9,122	6.3
\$40,001 - 45,000	18,454	33	6,198	4.3
\$45,001 - 50,000	11,881	21	3,962	2.7
\$50,001 - 75,000	19,994	30	5,012	3.4
\$75,001 - 100,000	4,636	0	0	0.0
More than \$100,000	5,836	0	0	0.0
Total	750,905	1,237	\$145,093	100.0%

Analysis of 1983 Energy Source Tax Credits

Table 10

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Credit Claimed	Amount of Credit Claimed	Percent of Total
Less Than \$6,000	224,678	9	\$ 567	0.0%
\$ 6,001 - 8,000	47,058	17	701	0.1
\$ 8,001 - 10,000	46,803	37	2,667	0.2
\$10,001 - 12,000	42,439	56	6,965	0.5
\$12,001 - 14,000	38,992	63	9,775	0.7
\$14,001 - 16,000	35,859	71	14,821	1.1
\$16,001 - 18,000	32,283	68	15,993	1.2
\$18,001 - 20,000	30,455	106	30,291	2.2
\$20,001 - 25,000	66,774	284	105,675	7.7
\$25,001 - 30,000	55,449	317	158,073	11.6
\$30,001 - 35,000	40,607	335	203,155	14.9
\$35,001 - 40,000	28,707	249	191,458	14.0
\$40,001 - 45,000	18,454	154	134,539	9.9
\$45,001 - 50,000	11,881	125	131,999	9.7
\$50,001 - 75,000	19,994	186	234,457	17.2
\$75,001 - 100,000	4,636	34	50,289	3.7
More Than \$100,000	5,836	43	71,913	5.1
Total	750,905	2,154	\$1,363,339	100.0%

Table 11

General Fund Individual Income Tax Cash Receipts

Month	Calendar Year 1984	Calendar Year 1983	Net Change	Percent Change
January	\$ 38,260,753	\$ 34,040,154	\$ 4,220,599	12.4%
February	39,251,915	39,375,632	(123,717)	(0.3)
March	34,841,977	33,614,457	1,227,520	3.7
April	54,608,688	52,351,995	2,256,693	4.3
May	34,193,025	32,354,169	1,838,856	5.7
June	32,979,743	30,227,675	2,752,068	9.1
July	20,263,394	16,757,340	3,506,054	20.9
August	32,098,711	34,486,645	(2,387,934)	(6.9)
September	33,951,992	31,940,091	2,011,901	6.3
October	18,675,102	17,774,221	900,881	5.1
November	29,832,916	31,942,192	(2,109,276)	(6.6)
December	26,275,120	25,370,278	904,842	3.6
Total	\$395,233,336	\$380,234,849	\$14,998,487	3.9%

Note. individual income tax cash receipts include receipts from withholding tax, estimated income tax, fiduciary tax, and final income tax returns, Form 1040N.

Table 12

1984 Withholding Tax Cash Revenues

Month	Calendar Year 1984	Calendar Year 1983	Net Change	Percent Change	% Change Adjusted*
January	\$ 19,501,538	\$ 17,885,478	\$1,616,060	9.0%	3.6%
February	19,890,683	17,704,153	2,186,530	12.4	6.7
March	29,308,441	27,479,814	1,828,627	6.7	1.3
April	19,158,434	19,030,724	127,710	0.7	(4.4)
May	20,199,592	18,401,788	1,797,804	9.8	4.3
June	30,553,721	28,949,568	1,604,153	5.5	0.3
July	18,927,872	19,350,076	(422,204)	(2.2)	8.7
August	20,397,825	19,243,377	1,154,448	6.0	17.8
September	27,000,165	29,494,399	(2,494,234)	(8.5)	1.7
October	19,266,796	18,892,995	373,801	2.0	13.3
November	20,238,176	19,005,524	1,232,652	6.5	18.3
December	29,915,279	32,483,440	(2,568,161)	(7.9)	2.3
Total	\$274,358,522	\$267,921,336	\$6,437,186	2.4	12.3

*The Percent Change Adjusted represents the percent increase after adjusting the cash revenues to comparable bases.

General Fund Corporate Income Tax Cash Receipts

Table 13

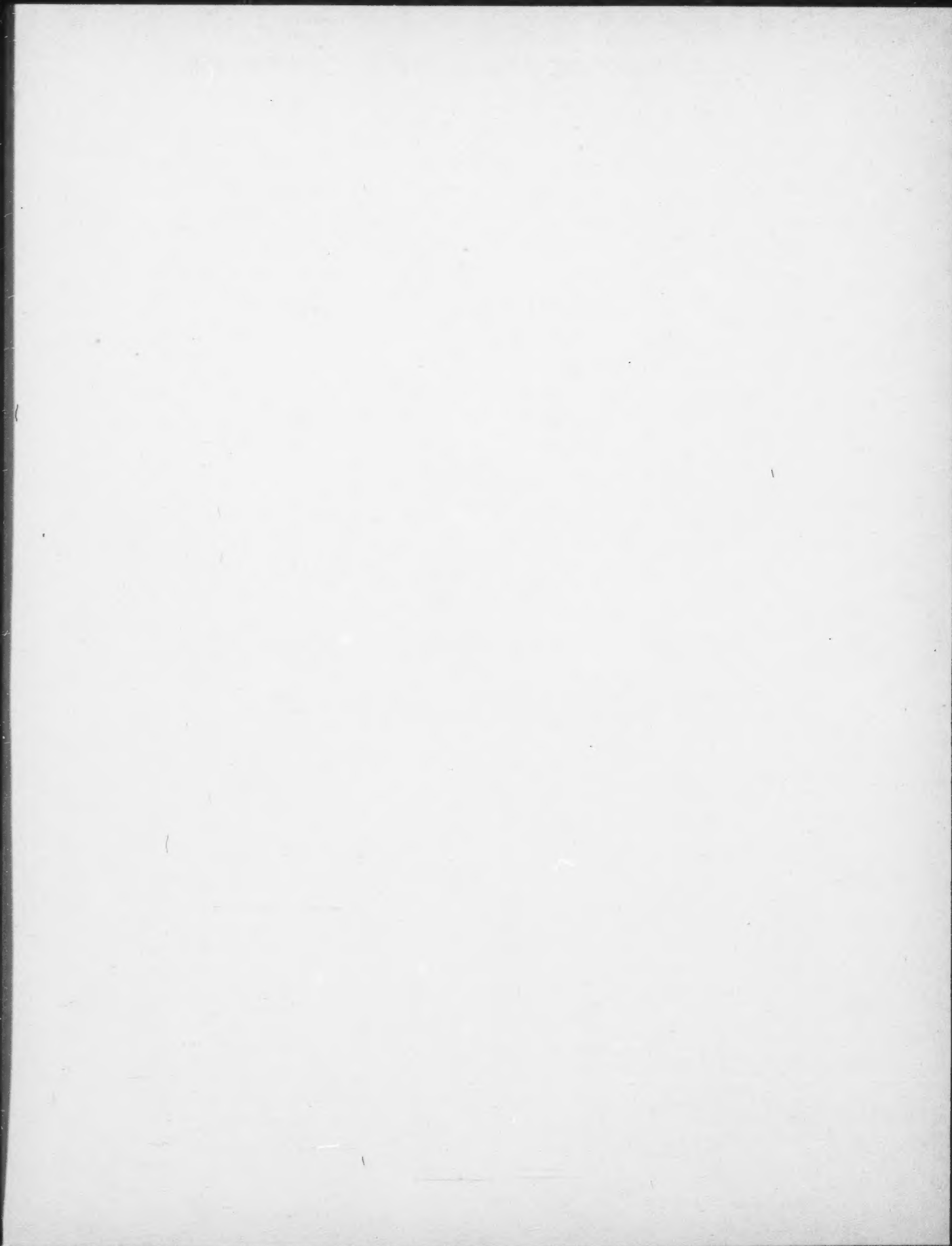
Month	Calendar Year 1984	Calendar Year 1983	Net Change	Percent Change
January	\$ 3,758,128	\$ 2,641,571	\$ 1,116,557	42.3%
February	2,784,512	1,439,620	1,344,892	93.4
March	15,684,315	12,928,912	2,755,403	21.3
April	11,317,358	9,476,442	1,840,916	19.4
May	2,192,588	2,325,755	(133,167)	(5.7)
June	14,771,613	11,089,605	3,682,008	33.2
July	2,804,669	2,757,742	46,927	1.7
August	2,362,501	2,439,450	(76,949)	(3.2)
September	14,205,255	12,262,124	1,943,131	15.8
October	4,405,221	3,415,809	989,412	29.0
November	3,280,988	2,451,417	829,571	33.8
December	18,953,484	12,507,957	6,445,527	51.5
Total	\$96,520,632	\$75,736,404	\$20,784,228	27.4

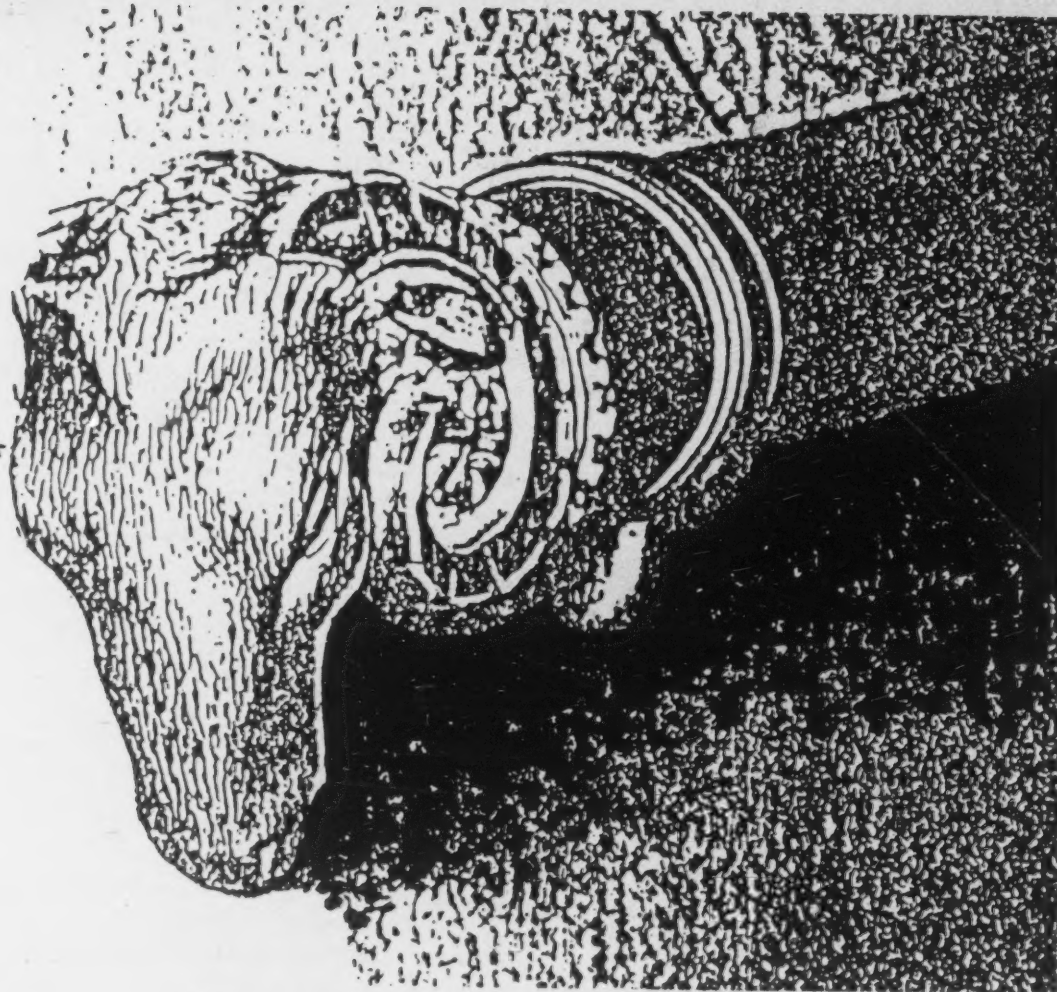
Analysis of Corporate Income Tax Returns for 1983

Table 14

Nebraska Taxable Income Classification	Number of Corporations	% of Total Corporations	Nebraska Taxable Income	Calculated Tax at 5% and 7%	% of Total Liability
Less than zero	9,104	32.3	\$ ---	\$ ---	---%
\$ 0 — 5,000	11,126	39.5	5,295,041	264,752	0.4
\$ 5,001 — 10,000	1,380	4.9	10,111,771	505,589	0.8
\$ 10,001 — 15,000	994	3.5	12,335,635	616,782	1.0
\$ 15,001 — 20,000	772	2.7	13,525,047	676,252	1.1
\$ 20,001 — 25,000	634	2.3	14,274,483	713,724	1.1
\$ 25,001 — 30,000	525	1.9	14,390,444	719,522	1.1
\$ 30,001 — 35,000	406	1.4	13,157,893	657,895	1.0
\$ 35,001 — 40,000	359	1.3	13,430,255	671,513	1.1
\$ 40,001 — 45,000	270	1.0	11,451,432	572,572	0.9
\$ 45,001 — 50,000	312	1.1	14,858,170	742,909	1.2
\$ 50,001 — 60,000	433	1.5	23,644,145	1,222,090	1.9
\$ 60,001 — 70,000	290	1.0	18,828,136	1,027,970	1.6
\$ 70,001 — 80,000	251	0.9	18,761,682	1,062,318	1.7
\$ 80,001 — 90,000	155	0.5	13,130,917	764,164	1.2
\$ 90,001 — 100,000	119	0.4	11,264,561	669,519	1.0
\$100,001 — 150,000	327	1.2	39,383,770	2,429,864	3.8
\$150,001 — 200,000	157	0.6	27,162,462	1,744,372	2.7
\$200,001 — 300,000	182	0.6	44,358,480	2,923,094	4.6
\$300,001 — 500,000	125	0.4	47,352,281	3,189,660	5.0
\$500,001 — 1,000,000	130	0.5	88,544,897	6,068,143	9.5
Greater than \$1,000,000	142	0.5	525,848,154	36,667,371	57.4
Total	28,193	100.0%	\$981,109,655*	\$63,910,072	100.0%

*Does not include deficit





SALES TAX

The general sales tax, which was established by the Legislature, became effective June 1, 1967. The sales tax applies to most retail sales and is complemented with a general use tax. The use tax applies primarily to purchases of goods outside Nebraska for use within the state and is levied upon the same base and at the same rate as the sales tax. The Nebraska retailer's use tax is collected by out-of-state retailers who make retail sales or lease or rent property with delivery within this state. The consumer's use tax is imposed upon the storage, use, or consumption of property purchased at retail when the sales or retailer's use tax has not been paid. Consumer's use tax is paid directly to the Nebraska Department of Revenue by the purchaser.

From 1967 through 1983, the sales tax rate was determined each year by the State Board of Equalization and Assessment. Beginning with tax year 1984, the Legislature will set the sales tax

rate. The sales and income tax rates are based on the amount of revenue needed to meet state expenditures. State law stipulates that the sales and income tax rates be set so that the amount of revenue generated each year by the sales tax be as nearly as possible equal to but not more than the revenue generated by the individual income tax.

The initial sales and use tax rate set by the State Board of Equalization and Assessment was two and one-half percent of the retail sales. The tax rate was increased from three percent to three and one-half percent effective May 1, 1982. Effective July 1, 1983 for nine months or until \$30 million is collected, the sales tax rate was increased one-half percent setting the sales tax rate at four percent. As of April 1, 1984, the rate returned to three and one-half percent.

The Legislature exempted certain food and food products from sales tax, effective October 1, 1983.

Exempted from sales tax are food or food products which are currently eligible for purchase with food coupons issued by the United States Department of Agriculture, regardless of whether the retailer from which purchased is participating in the food stamp program. Food does not include meals prepared by the retailer or foods sold through vending machines. Previously a food sales tax credit was allowed on the individual income tax return as an alternative to exempting food items from the sales tax. The credit was allowed for each Nebraska resident who was physically present within the state for six months or more during the calendar year. In conjunction with the exemption of certain foods, a partial credit of \$21 will be allowed for tax year 1983.

The Local Option Revenue Act allows any city to authorize and impose a local sales and use tax which will be collected and administered by the Nebraska Department of Revenue and remitted to the adopting municipality. Such tax must be either one-half or one percent on retail sales within the municipality. During 1984, all levying cities, except Omaha, imposed a one percent tax.

The 1978 Legislature enacted a law which allowed Omaha to impose a local sales tax rate of one and one-half percent. This legislation also required that after April 6, 1978, local sales and use tax may be imposed only upon the approval of a majority of the qualified electors.

The implementation of the city sales tax imposed under the Local Option Revenue Act does not begin until the first day of the next calendar quarter following receipt by the State Tax Commissioner of a certified copy of the adopting ordinance, provided the certified copy is received 60 days prior to the start of the next calendar year.

STATISTICAL DATA

Net taxable sales and sales tax statistics separated by municipalities within each county are shown in Table 1. The figures for the smaller municipalities within a county have been combined in order to prevent disclosure of amounts for any individual establishment. The statistics are compiled from returns processed for the tax months January through December and any delinquent returns processed at the same time for other tax periods. It should be noted that the sales tax figures in Table 1 reflect calculated amounts due before reduction for the retailer's collection fee.

The sales tax statistics reported for each municipality include transactions of business establish-

ments near the municipality and in outlying rural areas so that all transactions within each county are included. These statistics are reported by the location of the retail merchant and sales. The sales tax will be shown in the city where that retailer is located, irrespective of the residence of the purchasing party.

Table 2 contains the sales tax and retail sales statistics for motor vehicles. Since the sales taxes on motor vehicle purchases are collected by the county treasurer and are not allocated to the city where the purchase was made, these statistics are separated only by county. The county where the vehicle is registered, which is not necessarily the county where purchased, reflects the statistics for sales tax and net taxable sales. The net taxable sales figures shown are calculated from the sales tax statistics reported by the county treasurers.

The 1984 net taxable sales and sales tax statistics categorized by Nebraska Business Classification Code for the state is given in Table 3, with a comparison to the 1983 net taxable sales.

Table 4 includes the Nebraska Business Classification net taxable sales and sales tax statistics by county. The county statistics are broken down into nine major categories: Agriculture; Mining; Construction; Manufacturing; Transportation; Wholesale; Retail Trade; Banking, Insurance, and Real Estate; and Services.

Table 5 reports the sales and use tax collected by the Nebraska Department of Revenue under the Local Option Revenue Act and returned to the municipalities. The sales tax amounts shown are what was actually returned to the municipality for the indicated tax year after deducting refunds and the statutory administrative fee.

A comparison of calendar year 1984 and calendar year 1983 General Fund sales tax cash revenues is made in Table 6. These cash revenue statistics are the accumulation of the tax receipts attributable to the month for which the liability was incurred.

Table 7 is a comparison of calendar year 1983 and calendar year 1984 General Fund sales tax cash receipts. Sales tax cash receipts are the taxes received and deposited during the specific processing month in which the taxes were received.

Tables 8 and 9 are corrections for Tables 6 and 7 from the 1983 Annual Report.

Total Net Taxable Sales and State Sales Tax

Table 1

Counties and Municipalities	CALENDAR YEAR 1984	
	Net Taxable Sales	Sales Tax
Adams		
Ayr	\$ 426,631	\$ 15,331.07
Hastings	154,479,991	5,574,758.10
Holstein	637,893	22,915.74
Junata	2,719,157	98,545.37
Kenesaw	1,246,060	44,981.26
Prosser	616,424	21,693.27
Roseland	856,915	30,785.16
County Total	\$ 160,983,071	\$ 5,809,009.97
Antelope		
Brunswick	\$ 579,128	\$ 20,754.67
Clearwater	1,333,872	48,079.30
Elgin	4,855,190	175,431.26
Neligh	13,453,883	484,696.62
Oakdale	216,072	7,762.31
Orchard	1,550,039	55,997.66
Royal	183,030	6,606.64
County Total	\$ 22,171,214	\$ 799,328.46
Arthur		
Arthur	\$ 647,622	\$ 23,375.93
County Total	\$ 647,622	\$ 23,375.93
Banner		
Harrisburg	\$ 151,517	\$ 5,402.92
County Total	\$ 151,517	\$ 5,402.92
Blaine		
Dunning	\$ 764,512	\$ 27,735.61
Other	255,418	9,174.52
County Total	\$ 1,019,930	\$ 36,910.13
Boone		
Albion	\$ 19,673,940	\$ 710,219.17
Cedar Rapids	1,052,392	37,881.02
Petersburg	1,123,717	40,541.97
St. Edwards	3,004,034	108,761.86
Other	373,750	13,519.74
County Total	\$ 25,227,833	\$ 910,923.76
Box Butte		
Alliance	\$ 57,933,890	\$ 2,093,780.73
Hemingford	2,808,510	101,571.90
County Total	\$ 60,742,400	\$ 2,195,352.63
Boyd		
Butte	\$ 1,432,980	\$ 51,972.12
Lynch	1,203,900	43,487.87
Naper	599,163	21,602.09
Spencer	2,642,116	95,099.67
Other	249,556	9,065.01
County Total	\$ 6,127,715	\$ 221,226.76
Brown		
Ainsworth	\$ 16,588,563	\$ 600,441.94
Other	919,171	32,975.34
County Total	\$ 17,507,739	\$ 633,417.28
Buffalo		
Amherst	\$ 438,519	\$ 15,671.44
Eim Creek	2,463,690	88,638.46
Gibbon	5,578,672	201,299.94
Kearney	168,144,766	6,069,400.39
Pleasanton	1,475,615	52,908.57
Ravenna	7,617,505	275,728.18
Riverdale	243,182	8,620.68
Shelton	7,857,617	284,025.87
Other	744,740	26,727.33
County Total	\$ 194,564,306	\$ 7,023,020.86
Burt		
Craig	\$ 473,796	\$ 17,167.83
Decatur	1,831,160	66,411.98
Lyons	4,064,372	146,878.89
Oakland	5,214,409	188,742.32
Tekamah	13,029,798	472,114.97
County Total	\$ 24,613,535	\$ 891,315.99

Counties and Municipalities	CALENDAR YEAR 1984	
	Net Taxable Sales	Sales Tax
Butler		
Bellwood	\$ 1,221,913	\$ 44,198.34
Brainard	1,648,564	59,668.34
David City	15,000,800	542,420.65
Dwight	580,584	21,294.73
Rising City	945,083	34,308.52
Ulysses	546,503	19,609.71
Other	664,872	24,001.83
County Total	\$ 20,608,319	\$ 745,502.12
Cass		
Avoca	\$ 233,177	\$ 8,786.58
Cedar Creek	263,810	9,477.00
Eagle	1,480,625	53,659.13
Elmwood	1,690,189	61,462.54
Greenwood	2,192,977	78,774.83
Louisville	5,046,445	182,047.13
Murdock	757,142	27,061.89
Murray	2,011,666	72,160.01
Nehawka	1,096,490	40,335.16
Plattsmouth	17,347,826	628,825.88
Union	577,149	24,149.91
Weeping Water	6,175,469	224,259.59
Other	299,039	10,795.81
County Total	\$ 39,172,004	\$ 1,421,795.46
Cedar		
Belden	\$ 370,020	\$ 13,433.04
Coleridge	1,638,006	59,235.44
Fordyce	650,246	23,419.63
Hartington	14,919,286	539,007.19
Laurel	4,667,130	167,907.83
Randolph	4,400,446	160,071.60
Wynot	611,716	22,058.26
Other	785,613	28,613.19
County Total	\$ 28,042,463	\$ 1,013,746.18
Chase		
Champion	\$ 285,538	\$ 10,377.03
Enders	376,388	13,465.79
Imperial	17,099,198	619,623.46
Lamar	144,397	5,201.36
Wauneta	4,259,328	154,253.31
County Total	\$ 22,164,849	\$ 802,920.95
Cherry		
Cody	\$ 681,447	\$ 24,847.45
Crookston	210,532	7,545.78
Kilgore	615,332	22,268.20
Merriman	807,992	29,075.23
Valentine	23,593,406	851,307.81
Other	178,761	6,427.19
County Total	\$ 26,087,470	\$ 941,471.66
Cheyenne		
Dalton	\$ 1,217,034	\$ 44,027.49
Lodgepole	596,955	21,518.73
Potter	1,525,931	55,199.65
Sidney	39,539,399	1,428,967.40
Other	555,145	20,056.52
County Total	\$ 43,434,464	\$ 1,569,769.79
Clay		
Clay Center	\$ 2,439,326	\$ 88,110.70
Deweese	249,268	9,014.88
Edgar	2,925,763	105,047.58
Fairfield	2,445,749	88,839.74
Glennville	234,733	8,395.24
Harvard	2,151,909	78,826.59
Sutton	10,064,841	364,768.18
Trumbull	2,087,620	74,757.00
Other	356,021	12,891.83
County Total	\$ 22,955,230	\$ 830,651.74
Colfax		
Clarkson	\$ 5,573,580	\$ 201,706.04
Howells	2,399,301	86,854.66
Leigh	2,009,354	72,755.94
Schuyler	16,912,254	611,123.76
Other	341,370	12,303.99
County Total	\$ 27,235,859	\$ 984,744.39

Counties and Municipalities	CALENDAR YEAR 1984	
	Net Taxable Sales	Sales Tax
Cuming		
Bancroft	\$ 2,090,133	\$ 75,870.78
Beemer	3,356,935	121,098.66
West Point	24,869,227	899,916.78
Wisner	10,240,910	370,697.91
County Total ...	\$ 40,557,205	\$ 1,467,584.13
Custer		
Anselmo	\$ 361,394	\$ 13,134.29
Ansley	1,084,852	39,091.09
Arnold	3,243,888	117,018.01
Broken Bow	33,113,289	1,195,310.19
Callaway	1,764,921	63,744.85
Mason City	298,341	10,752.39
Merna	2,423,575	88,351.12
Oconto	423,117	15,205.74
Sargent	2,855,834	103,353.21
Other	411,371	14,840.49
County Total ...	\$ 45,980,582	\$ 1,660,801.48
Dakota		
Dakota City	\$ 2,085,868	\$ 75,448.83
Emerson	3,879,666	141,237.95
Homer	777,093	27,939.37
Hubbard	415,588	14,988.06
Jackson	1,703,740	62,243.46
So. Sioux City	38,011,549	1,370,224.64
County Total ...	\$ 46,873,504	\$ 1,692,082.31
Dawes		
Chadron	\$ 30,179,397	\$ 1,088,772.24
Crawford	4,962,740	178,823.26
Other	50,599	1,817.36
County Total ...	\$ 35,192,727	\$ 1,269,412.86
Dawson		
Cozad	\$ 23,760,637	\$ 858,954.79
Farnam	648,286	23,395.48
Gothenburg	20,983,431	759,561.69
Lexington	54,072,672	1,954,563.79
Overton	1,462,003	52,603.04
Sumner	989,240	35,667.19
Other	520,986	18,739.10
County Total ...	\$ 102,437,255	\$ 3,703,485.08
Deuel		
Big Springs	\$ 3,548,476	\$ 128,204.78
Chappell	4,043,633	146,180.03
County Total ...	\$ 7,592,109	\$ 274,384.81
Dixon		
Allen	\$ 707,979	\$ 25,729.85
Newcastle	693,325	24,958.01
Ponca	3,765,477	136,355.71
Wakefield	3,777,038	137,119.87
Other	534,030	19,306.59
County Total ...	\$ 9,477,849	\$ 343,470.03
Dodge		
Ames	\$ 471,043	\$ 17,008.66
Dodge	3,651,157	132,365.01
Fremont	145,644,754	5,257,350.84
Hooper	2,171,163	78,433.33
Nickerson	330,477	11,919.93
North Bend	6,730,264	243,407.00
Scribner	4,354,611	157,671.98
Snyder	1,286,832	46,761.13
Uehling	1,405,894	50,655.00
Winstow	185,828	6,747.19
County Total ...	\$ 166,232,023	\$ 6,002,320.07
Douglas		
Bennington	\$ 3,091,338	\$ 111,448.44
Elkhorn	10,112,212	378,854.92
Irvington	1,398,736	50,452.41
Millard	9,554,411	344,942.70
Omaha	2,699,465,350	97,561,807.79
Ralston	19,228,693	698,037.70
Valley	13,015,373	469,752.25
Waterloo	4,642,569	167,339.25
Other	2,173,229	78,112.67
County Total ...	\$2,762,681,911	\$ 99,860,748.13

Counties and Municipalities	CALENDAR YEAR 1984	
	Net Taxable Sales	Sales Tax
Dundy		
Benkelman	\$ 7,362,432	\$ 264,959.73
Haigler	196,671	7,201.98
Other	145,427	5,197.95
County Total ...	\$ 7,704,530	\$ 277,359.66
Fillmore		
Exeter	\$ 1,973,129	\$ 71,315.04
Fairmont	2,187,246	78,783.46
Geneva	18,718,646	675,741.37
Grafton	512,200	18,498.10
Milligan	1,146,320	41,645.15
Ohiova	289,470	10,419.01
Shickley	2,812,695	101,029.14
Strang	213,248	7,661.79
County Total ...	\$ 27,852,954	\$ 1,005,093.06
Franklin		
Bloomington	\$ 168,657	\$ 6,151.28
Campbell	856,253	30,797.31
Franklin	7,181,161	259,038.40
Hildreth	1,132,342	40,690.33
Naponee	258,156	9,380.37
Riverton	198,848	7,182.48
Upland	451,567	16,285.84
County Total ...	\$ 10,246,984	\$ 369,527.01
Frontier		
Curtis	\$ 3,444,058	\$ 124,790.01
Eustis	1,694,479	61,191.29
Maywood	876,073	31,856.48
Other	161,723	5,823.01
County Total ...	\$ 6,176,333	\$ 223,660.79
Furnas		
Arapahoe	\$ 6,887,967	\$ 248,339.10
Beaver City	1,670,129	60,305.79
Cambridge	6,080,498	220,499.09
Holbrook	525,437	19,027.57
Oxford	4,520,094	163,713.17
Wilsonville	332,944	12,209.31
Other	345,647	12,605.54
County Total ...	\$ 20,362,716	\$ 736,699.57
Gage		
Adams	\$ 2,166,906	\$ 77,805.98
Barnesville	302,189	10,890.04
Beatrice	75,439,773	2,729,374.04
Blue Springs	364,636	13,288.95
Clatsonia	610,655	22,612.24
Cortland	385,616	13,891.76
Filley	751,962	27,491.53
Odell	1,201,922	43,737.20
Pickrell	1,053,406	38,074.24
Wymore	4,168,847	151,181.83
Other	323,169	11,588.34
County Total ...	\$ 86,769,081	\$ 3,139,936.15
Garden		
Lewellen	\$ 1,380,660	\$ 49,349.76
Lisco	126,236	4,527.12
Oshkosh	5,421,772	196,320.97
County Total ...	\$ 6,928,668	\$ 250,197.85
Garfield		
Burwell	\$ 9,011,504	\$ 324,916.68
County Total ...	\$ 9,011,504	\$ 324,916.68
Gosper		
Elwood	\$ 5,175,712	\$ 186,126.00
Smithfield	78,872	4,509.28
County Total ...	\$ 5,254,584	\$ 190,635.28
Grant		
Ashby	\$ 516,015	\$ 18,534.85
Hyannis	1,465,661	52,660.06
Whitman	617,980	22,166.87
County Total ...	\$ 2,599,656	\$ 93,361.78

Counties and Municipalities	CALENDAR YEAR 1984	
	Net Taxable Sales	Sales Tax
Greeley		
Greeley	\$ 1,175,566	\$ 42,356.61
Scotia	1,171,813	42,186.61
Spalding	3,688,599	132,898.63
Wolbach	1,112,467	40,068.91
County Total	\$ 7,148,445	\$ 257,510.76
Hall		
Alda	\$ 3,500,340	\$ 126,327.30
Cairo	1,472,289	53,053.41
Doniphan	1,489,709	53,616.33
Grand Island	320,756,944	11,586,342.46
Wood River	3,738,982	134,447.51
County Total	\$ 330,958,264	\$ 11,953,787.01
Hamilton		
Aurora	\$ 21,250,490	\$ 767,743.48
Giltner	2,157,994	76,865.94
Hampton	3,246,742	117,385.71
Hordville	147,643	5,359.24
Marquette	220,629	7,848.07
Phillips	752,608	27,396.99
County Total	\$ 27,776,106	\$ 1,002,599.43
Harlan		
Alma	\$ 8,208,911	\$ 296,729.36
Orleans	862,296	30,996.78
Republican City	1,051,950	37,592.92
Stamford	481,215	17,380.86
Other	671,608	23,922.62
County Total	\$ 11,275,980	\$ 406,622.54
Hayes	\$ 570,070	\$ 20,705.13
Hitchcock		
Culbertson	\$ 1,279,340	\$ 46,306.88
Palisade	2,429,102	88,084.04
Stratton	1,815,278	65,496.51
Trenton	2,142,379	77,245.24
County Total	\$ 7,666,099	\$ 277,132.67
Holt		
Atkinson	\$ 8,839,001	\$ 319,404.29
Chambers	1,084,769	39,173.83
Emmet	195,859	6,997.86
Ewing	2,132,392	76,552.62
O'Neill	38,898,965	1,402,544.85
Page	581,341	20,929.18
Stuart	1,722,279	62,099.54
Other	172,959	6,270.37
County Total	\$ 53,627,565	\$ 1,933,972.54
Hooker		
Mullen	\$ 2,625,424	\$ 94,972.08
County Total	\$ 2,625,424	\$ 94,972.08
Howard		
Bohus	\$ 418,249	\$ 15,156.49
Dunsmuir	1,174,465	42,463.56
Elba	761,584	27,356.03
Farwell	1,002,328	36,183.06
St. Libory	389,100	14,113.82
St. Paul	12,376,824	446,511.10
Other	165,373	5,995.85
County Total	\$ 16,287,923	\$ 587,779.91
Jefferson		
Daykin	\$ 811,213	\$ 29,307.77
Diller	737,783	26,643.78
Endicott	1,028,237	36,816.93
Fairbury	29,462,692	1,064,889.64
Jansen	1,578,980	57,418.30
Plymouth	2,986,976	107,730.17
Reynolds	297,515	10,806.94
Other	235,603	9,070.42
County Total	\$ 37,138,999	\$ 1,342,683.95

Counties and Municipalities	CALENDAR YEAR 1984	
	Net Taxable Sales	Sales Tax
Johnson		
Cook	\$ 846,549	\$ 30,557.82
Elk Creek	734,837	26,688.55
Sterling	1,442,109	52,287.80
Tecumseh	10,279,490	371,967.56
Other	130,466	4,700.92
County Total	\$ 13,433,451	\$ 486,202.65
Kearney		
Axtell	\$ 1,182,831	\$ 42,680.51
Minden	17,855,215	644,320.22
Wilcox	1,404,521	50,630.11
Other	237,402	8,586.79
County Total	\$ 20,679,969	\$ 746,217.63
Keith		
Brule	\$ 1,174,657	\$ 42,209.98
Lemoyne	592,998	20,900.90
Ogallala	49,828,081	1,762,429.75
Paxton	1,887,273	68,046.87
Other	308,964	11,084.93
County Total	\$ 52,791,973	\$ 1,904,672.43
Keya Paha		
Springview	\$ 1,320,041	\$ 47,800.92
Other	92,532	3,359.53
County Total	\$ 1,412,573	\$ 51,160.45
Kimball		
Kimball	\$ 26,503,409	\$ 958,094.66
Other	457,731	16,510.09
County Total	\$ 26,961,140	\$ 974,604.75
Knox		
Bloomfield	\$ 6,685,943	\$ 242,403.20
Creighton	9,876,016	357,228.32
Crofton	4,832,242	173,920.85
Niobrara	1,661,887	60,160.57
Verdigris	2,571,987	93,107.99
Wausa	2,290,193	83,156.60
Winnemtoon	192,695	6,999.93
Other	229,261	8,321.48
County Total	\$ 28,340,224	\$ 1,025,298.94
Lancaster		
Bennett	\$ 1,751,231	\$ 62,702.69
Davey	398,170	14,582.97
Denton	394,352	14,253.18
Firth	1,266,232	47,046.77
Hallam	226,835	8,217.34
Hickman	1,685,673	61,141.67
Lincoln	1,051,206,593	38,315,267.62
Malcolm	396,502	14,285.60
Martell	530,651	19,060.02
Panama	837,819	30,299.92
Raymond	580,981	20,763.56
Roca	839,642	30,216.55
Waverly	3,365,447	126,887.07
Other	804,232	28,185.34
County Total	\$1,064,284,360	\$ 38,792,910.30
Lincoln		
Brady	\$ 1,030,644	\$ 36,988.80
Hershey	1,702,814	65,021.55
Maxwell	439,371	15,893.47
North Platte	152,381,483	5,498,227.95
Sutherland	3,950,233	142,719.88
Wallace	1,114,597	40,379.69
Other	98,656	3,527.07
County Total	\$ 160,717,798	\$ 5,802,758.41
Logan	\$ 1,166,061	\$ 42,305.98
Loup	\$ 592,957	\$ 21,412.46

Continued — Table 1

Counties and Municipalities	CALENDAR YEAR 1984	
	Net Taxable Sales	Sales Tax
Madison		
Battle Creek . . .	\$ 6,135,697	\$ 222,799.79
Madison	7,700,695	278,561.26
Meadow Grove . .	609,485	21,932.14
Newman Grove . .	4,012,739	144,610.00
Norfolk	164,003,322	5,941,224.92
Tilden	4,872,538	176,325.76
Other	1,267,525	44,365.26
County Total . . .	\$ 188,602,001	\$ 6,829,819.13
McPherson	\$ 194,065	\$ 7,061.29
Merrick		
Archer	\$ 280,724	\$ 10,367.06
Central City . . .	15,839,596	572,378.09
Chapman	555,226	19,710.99
Clarks	1,984,687	71,592.98
Palmer	1,667,000	59,601.87
Silver Creek . . .	2,619,878	94,545.96
County Total . . .	\$ 22,947,111	\$ 828,196.95
Morrill		
Bayard	\$ 5,801,087	\$ 210,578.87
Bridgeport	14,453,242	522,215.83
Other	472,400	17,084.26
County Total . . .	\$ 20,726,729	\$ 749,878.96
Nance		
Belgrade	\$ 295,575	\$ 10,663.58
Fullerton	6,680,547	242,161.86
Genoa	2,977,193	107,682.24
County Total . . .	\$ 9,953,316	\$ 360,507.68
Nemaha		
Auburn	\$ 21,194,520	\$ 764,609.45
Brownville	471,319	18,884.09
Johnson	1,015,330	36,879.11
Peru	965,270	35,290.60
Other	164,082	5,916.25
County Total . . .	\$ 23,810,521	\$ 861,579.50
Nuckolls		
Hardy	\$ 369,842	\$ 13,318.31
Lawrence	2,452,602	88,982.83
Nelson	3,766,156	136,386.91
Ruskin	1,113,224	40,155.70
Superior	18,149,341	656,729.96
Other	190,356	6,926.92
County Total . . .	\$ 26,041,521	\$ 942,500.63
Otoe		
Burr	\$ 365,435	\$ 13,196.90
Douglas	790,979	29,113.00
Nebraska City . .	40,316,631	1,408,934.58
Otoe	369,152	13,257.48
Palmyra	820,248	29,745.95
Syracuse	9,780,350	353,039.94
Talmage	613,600	22,187.42
Unadilla	1,286,166	45,943.40
Other	364,107	13,247.12
County Total . . .	\$ 54,706,668	\$ 1,929,665.79
Pawnee		
Dubois	\$ 581,364	\$ 20,582.36
Pawnee City . . .	4,391,827	161,530.82
Steinauer	368,930	13,486.05
Table Rock	1,287,736	46,371.39
Other	262,354	9,424.44
County Total . . .	\$ 6,892,211	\$ 251,395.06

Counties and Municipalities	CALENDAR YEAR 1984	
	Net Taxable Sales	Sales Tax
Perkins		
Grant	\$ 13,023,292	\$ 472,325.74
Madrid	1,241,011	44,746.70
Venango	1,069,232	38,206.21
Other	698,771	25,314.74
County Total . . .	\$ 16,032,306	\$ 580,593.39
Phelps		
Bertrand	\$ 1,899,810	\$ 67,779.51
Holdrege	50,030,902	1,804,556.63
Loomis	1,220,146	43,714.46
Other	1,024,581	36,954.84
County Total . . .	\$ 54,175,439	\$ 1,953,005.44
Pierce		
Hadar	\$ 328,332	\$ 11,802.27
Osmond	4,179,786	150,115.18
Pierce	5,959,192	215,702.93
Plainview	8,175,856	295,549.13
Other	462,999	16,565.80
County Total . . .	\$ 19,106,205	\$ 689,735.31
Platte		
Columbus	\$ 141,176,762	\$ 5,096,207.90
Creston	794,300	28,730.12
Duncan	296,244	10,696.34
Humphrey	8,555,173	308,750.35
Lindsay	1,879,081	70,247.94
Monroe	1,040,038	36,935.36
Platte Center . . .	1,858,921	66,602.36
Other	1,480,846	54,449.19
County Total . . .	\$ 157,081,365	\$ 5,672,619.56
Polk		
Osceola	\$ 7,386,090	\$ 266,862.12
Polk	1,604,974	58,824.56
Shelby	2,374,596	85,974.55
Stromsburg	7,373,857	265,922.64
County Total . . .	\$ 18,739,517	\$ 677,583.87
Red Willow		
Bartley	\$ 1,436,550	\$ 51,336.05
Danbury	321,341	11,617.32
Indianola	2,648,009	95,955.40
Lebanon	114,165	4,164.22
McCook	75,407,376	2,718,644.39
County Total . . .	\$ 79,927,441	\$ 2,881,717.38
Richardson		
Dawson	\$ 662,368	\$ 24,154.29
Falis City	26,202,346	952,184.82
Humbolt	6,080,538	219,784.67
Rulo	575,137	20,841.00
Shubert	295,729	10,638.95
Stella	661,223	24,262.67
Other	422,407	15,392.30
County Total . . .	\$ 34,899,748	\$ 1,267,258.70
Rock		
Bassett	\$ 6,189,427	\$ 224,508.16
Other	352,855	12,711.51
County Total . . .	\$ 6,542,282	\$ 237,219.67
Saline		
Crete	\$ 30,363,415	\$ 1,098,893.25
Dewitt	3,083,077	111,213.19
Dorchester	1,334,018	48,291.89
Friend	5,827,497	211,228.06
Swanton	638,758	23,316.28
Tobias	281,122	10,127.68
Western	547,625	19,776.39
Wilber	4,190,288	152,292.60
County Total . . .	\$ 46,265,800	\$ 1,675,139.34

Counties and Municipalities	CALENDAR YEAR 1984		Counties and Municipalities	CALENDAR YEAR 1984	
	Net Taxable Sales	Sales Tax		Net Taxable Sales	Sales Tax
Sarpy			Thayer		
Bellevue	\$ 129,695,062	\$ 4,678,196.35	Alexandria	\$ 351,285	\$ 12,705.62
Gretna	3,845,144	140,240.08	Belvidere	554,227	19,732.35
LaVista	24,651,693	891,582.56	Bruning	1,617,783	58,871.70
Papillion	23,930,999	864,076.80	Byron	873,544	31,485.60
Springfield	1,319,993	47,631.18	Carleton	577,019	20,959.65
Other	768,641	27,505.88	Chester	1,222,664	44,451.61
County Total	\$ 184,211,532	\$ 6,649,232.85	Davenport	1,690,065	60,834.97
Saunders			Deshler	2,487,738	89,632.68
Ashland	\$ 8,562,239	\$ 308,908.83	Hebron	15,366,740	558,231.95
Cedar Bluffs	831,366	30,049.63	Other	532,503	19,197.94
Ceresco	5,964,880	216,309.06	County Total	\$ 25,273,568	\$ 916,104.07
Colon	159,952	5,930.06	Thomas		
Ithaca	201,947	7,312.90	Thedford	\$ 2,381,360	\$ 85,957.42
Mead	1,235,667	44,252.32	Other	278,552	9,993.17
Morse Bluff	460,651	16,673.31	County Total	\$ 2,659,912	\$ 95,950.59
Prague	1,101,432	39,758.06	Thurston		
Valparaiso	1,971,303	71,002.86	Pender	\$ 6,612,488	\$ 239,433.60
Wahoo	17,934,828	649,471.39	Rosalie	366,401	13,161.76
Weston	839,374	30,363.90	Thurston	250,427	9,077.03
Yutan	470,301	17,001.44	Walthill	1,411,586	51,313.95
Other	330,942	11,927.75	Other	124,112	4,496.30
County Total	\$ 40,064,882	\$ 1,448,961.51	County Total	\$ 8,765,014	\$ 317,482.64
Scotts Bluff			Valley		
Gering	\$ 34,826,790	\$ 1,259,882.01	Arcadia	\$ 1,699,235	\$ 61,394.88
Henry	169,026	6,280.11	Ord	19,813,031	715,100.09
Lyman	430,799	15,551.49	Other	879,296	31,265.68
Minatare	2,024,466	73,238.93	County Total	\$ 22,391,562	\$ 807,760.65
Mitchell	10,267,979	371,572.17	Washington		
Morrill	3,185,961	115,632.90	Arlington	\$ 2,301,192	\$ 83,429.77
Scottsbluff	132,979,385	4,842,411.24	Blair	38,947,652	1,409,691.05
Other	622,480	22,544.35	Ft. Calhoun	1,196,977	43,130.92
County Total	\$ 184,506,886	\$ 6,707,113.20	Herman	1,391,128	50,738.20
Seward			Other	1,416,570	51,792.99
Beaver Crossing	\$ 607,132	\$ 21,891.24	County Total	\$ 45,253,519	\$ 1,638,782.93
Cordova	163,022	5,905.25	Wayne		
Gariand	632,137	23,093.48	Hoskins	\$ 349,938	\$ 12,578.52
Milford	8,130,344	295,231.41	Wayne	28,740,023	1,051,201.77
Pleasant Dale	438,572	15,844.61	Winside	747,087	27,042.29
Seward	34,808,933	1,260,530.64	Other	447,192	16,129.70
Staplehurst	322,836	11,572.61	County Total	\$ 30,284,240	\$ 1,106,952.28
Utica	2,703,941	97,378.82	Webster		
Other	456,135	16,482.74	Blue Hill	\$ 2,907,269	\$ 105,427.27
County Total	\$ 48,263,052	\$ 1,747,930.80	Guide Rock	770,169	27,801.89
Sheridan			Red Cloud	7,162,175	259,516.90
Gordon	\$ 17,222,973	\$ 621,969.69	Other	295,160	10,603.26
Hay Springs	3,853,059	139,586.00	County Total	\$ 11,134,773	\$ 403,349.32
Rushville	6,608,878	240,330.92	Wheeler		
Whiteclay	2,272,395	82,189.94	Bartlett	\$ 507,991	\$ 18,277.04
Other	223,519	8,034.32	Epicson	346,810	12,403.98
County Total	\$ 30,180,824	\$ 1,092,110.87	County Total	\$ 854,801	\$ 30,681.02
Sherman			York		
Ashton	\$ 643,027	\$ 23,090.68	Bradshaw	\$ 961,446	\$ 34,900.42
Litchfield	468,157	17,029.51	Gresham	446,968	16,148.48
Loup City	6,374,600	230,542.20	Henderson	6,165,626	221,557.40
Other	225,843	8,119.96	McCool Jct.	1,063,521	38,456.46
County Total	\$ 7,711,627	\$ 278,782.35	Waco	1,255,678	45,284.75
Sioux			York	63,958,498	2,308,872.37
Harrison	\$ 1,648,007	\$ 53,456.75	Other	569,418	20,306.69
Stanton			County Total	\$ 74,421,155	\$ 2,685,526.57
Pilger	\$ 1,278,925	\$ 46,351.67	Unallocated and Non-Resident	\$ 630,094,243	\$ 22,718,304.77
Stanton	5,473,120	198,428.68	Total	\$8,149,960,984	\$294,814,614.90
County Total	\$ 6,752,045	\$ 244,780.35			

Table 2

Sales Tax on Motor Vehicles

County	CALENDAR YEAR 1984		County	CALENDAR YEAR 1984	
	Net Taxable Sales	Sales Tax		Net Taxable Sales	Sales Tax
Adams	\$ 20,561,544	\$ 743,296.23	Jefferson	5,684,403	206,344.76
Antelope	5,541,285	199,824.13	Johnson	2,918,954	106,013.64
Arthur	399,428	14,349.89	Kearney	4,860,441	176,935.06
Banner	1,107,430	39,710.64	Keith	6,485,116	235,384.42
Blaine	497,427	18,311.46	Keya Paha	805,314	28,987.57
Boone	4,715,409	171,226.93	Kimball	4,758,602	172,468.00
Box Butte	11,854,187	427,993.08	Knox	5,215,835	188,349.47
Boyd	1,362,150	49,487.43	Lancaster	137,365,715	4,948,088.08
Brown	2,463,162	89,497.56	Lincoln	22,760,158	823,455.83
Buffalo	22,300,602	806,856.47	Logan	794,752	28,675.76
Burt	5,226,953	189,764.48	Loup	587,045	21,362.59
Butler	5,010,394	183,174.26	Madison	20,902,539	755,683.34
Cass	15,871,938	575,211.21	McPherson	557,777	20,532.59
Cedar	5,414,561	195,730.54	Merrick	5,295,012	192,650.61
Chase	4,134,409	151,015.13	Morrill	4,613,476	166,939.95
Cherry	4,362,335	158,781.10	Nance	2,857,495	103,073.82
Cheyenne	8,571,184	311,473.61	Nemaha	5,211,553	189,057.53
Clay	5,402,431	195,617.80	Nuckolls	4,478,651	162,272.61
Colfax	5,566,963	201,517.05	Otoe	9,446,346	341,775.35
Cuming	6,828,313	248,193.21	Pawnee	1,816,339	65,884.20
Custer	8,023,434	290,493.54	Perkins	3,296,397	119,275.64
Dakota	10,367,826	374,087.31	Phelps	8,032,036	292,049.29
Dawes	5,701,722	206,799.16	Pierce	4,971,889	180,434.83
Dawson	16,405,246	592,811.36	Platte	21,987,183	794,846.65
Deuel	2,275,852	82,158.84	Polk	4,370,415	159,640.29
Dixon	3,724,551	134,776.20	Red Willow	10,814,635	391,972.24
Dodge	23,475,398	847,985.73	Richardson	5,969,282	215,936.95
Douglas	305,393,235	10,993,543.59	Rock	1,646,373	59,801.02
Dundy	2,541,249	92,141.10	Saline	8,590,049	312,098.89
Fillmore	4,971,782	181,167.13	Sarpy	76,133,289	2,746,858.21
Franklin	2,951,840	108,569.17	Saunders	13,205,923	477,731.87
Frontier	2,482,447	90,637.57	Scotts Bluff	25,001,559	905,929.44
Furnas	4,172,148	152,555.78	Seward	9,284,021	336,417.11
Gage	14,986,874	542,746.49	Sheridan	5,102,278	185,302.67
Garden	2,363,862	85,798.94	Sherman	2,039,946	73,606.25
Garfield	1,304,648	47,305.35	Sioux	1,716,874	62,181.02
Gosper	1,437,103	51,893.89	Stanton	3,921,230	142,087.57
Grant	1,153,501	42,099.74	Thayer	4,199,952	154,141.50
Greeley	1,681,540	61,119.38	Thomas	644,717	23,335.66
Hall	35,431,025	1,278,827.25	Thurston	3,073,416	110,409.80
Hamilton	6,603,170	240,881.48	Valley	2,764,150	99,969.56
Harlan	3,090,515	112,408.39	Washington	11,716,345	424,760.28
Hayes	1,117,383	41,096.33	Wayne	4,711,668	170,106.65
Hitchcock	3,293,126	118,953.43	Webster	2,831,896	102,445.00
Holt	8,738,223	315,959.60	Wheeler	1,044,255	37,822.89
Hooker	583,662	20,943.24	York	10,159,052	367,805.39
Howard	4,231,085	153,228.78	Total	\$1,110,338,905	\$40,112,922.83

Sales Tax Statistics by Nebraska Business Classification

Table 3

Business Classification	1984 Net Taxable Sales	1983 Net Taxable Sales	Percent Change	1984 Sales Tax
AGRICULTURAL				
Agricultural Production	\$ 7,103,426	\$ 6,769,184	4.9%	\$ 256,396.67
Wheat	117,265	190,333	(38.4)	4,218.16
Corn	419,417	780,524	(46.3)	15,168.33
Soybeans	1,115,043	1,355,605	(17.7)	40,483.30
Cash Grains, NEC	3,699,933	4,163,980	(11.1)	133,742.31
Field Crops, Except Cash Grains	2,014,541	2,280,836	(11.7)	71,633.19
Vegetables and Melons	1,044,898	1,390,372	(24.8)	37,147.28
Fruits and Tree Nuts	7,407,620	7,093,257	4.4	265,096.66
Horticultural Specialties	3,346,229	3,658,163	(8.5)	120,208.08
General Farms, Primarily Crops	9,294,494	9,488,250	(2.0)	337,186.95
Class Total	\$ 35,563,866	\$ 37,170,504	(4.3)	\$1,281,280.93
Agricultural Livestock				
Agricultural Livestock	\$ 1,916,817	\$ 5,646,931	(66.1)	\$ 69,582.12
Livestock, Except Specialties	1,141,826	1,334,021	(14.4)	40,756.63
Beef Cattle and Beef Cattle Feedlots	450,707	493,485	(8.7)	16,002.58
Hogs	604,097	680,945	(11.3)	21,831.64
Sheep and Goats	600,973	156,197	284.8	21,213.25
Dairy Farms	4,193,785	3,322,520	26.2	151,947.93
Poultry, Chickens, and Eggs	353,593	851,510	(58.5)	12,779.83
Turkey and Turkey Eggs	1,379,370	739,540	86.5	49,412.38
Poultry Hatcheries	968,164	1,067,689	(9.3)	34,702.70
Animal Specialties	4,741,075	3,950,806	20.0	167,576.36
General Farms, Primarily Livestock	549,231	539,594	1.8	19,531.66
Class Total	\$ 16,899,638	\$ 18,783,238	(10.0)	\$ 605,337.08
Agricultural Services				
Agricultural Services	\$ 20,412,894	\$ 20,758,703	(1.7)	\$ 736,448.62
Soil Preparation Services	1,056,722	1,153,778	(8.4)	37,638.69
Crop Planting, Cultivating & Protection	8,641,480	9,033,494	(4.3)	314,509.59
Veterinary Services	6,191,569	5,515,810	12.3	224,143.13
Animal Services, Except Veterinary	8,183,238	8,164,473	0.2	296,554.37
Farm Labor and Management Services	4,004,483	3,432,670	16.7	144,639.48
Landscape and Horticultural Services	7,439,373	7,464,375	(0.3)	264,047.96
Class Total	\$ 55,929,759	\$ 55,523,303	0.7	\$2,017,981.84
Forestry				
Forestry	\$ 2,950,411	\$ 2,618,656	12.7	\$ 106,589.19
Fishing, Hunting and Trapping				
Fishing, Hunting and Trapping	\$ 12,450,751	\$ 21,656,498	(42.5)	\$ 448,965.67
Commercial Fishing, Hatcheries & Preserves	30,687	33,567	(8.6)	1,083.49
Class Total	\$ 12,481,438	\$ 21,690,065	(42.5)	\$ 450,049.16
AGRICULTURAL CLASS GRAND TOTAL ..	\$123,825,112	\$135,785,766	(8.8)	\$4,461,238.20
MINING				
Metal Mining	\$ 59,877	\$ 41,624	43.9	\$ 2,126.27

Continued — Table 3

Business Classification	1984 Net Taxable Sales	1983 Net Taxable Sales	Percent Change	1984 Sales Tax
Oil and Gas Extraction	\$ 1,188,025	\$ 906,829	31.0	\$ 43,048.30
Crude Petroleum and Natural Gas	259,138	160,315	61.6	9,217.56
Natural Gas Liquids	403,552	560,404	(28.0)	15,563.16
Oil and Gas Field Services	6,747,994	6,437,339	4.8	245,456.86
Class Total	\$ 8,598,709	\$ 8,064,887	6.6	\$313,285.88
Nonmetallic Mineral Mining	\$ 5,453,524	\$ 4,846,026	12.5	\$195,051.84
Sand and Gravel	8,965,691	5,989,973	49.7	318,129.51
Class Total	\$14,419,215	\$10,835,999	33.1	\$513,181.35
MINING CLASS GRAND TOTAL	\$23,077,801	\$18,942,510	21.8	\$828,593.50
CONSTRUCTION				
Building Construction	\$ 6,815,652	\$ 6,758,650	0.8	\$ 241,779.77
Residential Building Contractors	4,314,719	4,947,491	(12.8)	153,733.46
Operative Builders	7,343,329	6,579,307	11.6	268,547.53
Nonresidential Building Contractors	4,266,218	5,080,907	(16.0)	152,498.23
Class Total	\$ 22,739,918	\$ 23,366,355	(2.7)	\$816,558.99
Other Construction	\$ 1,682,957	\$ 1,455,136	15.7	\$ 60,422.64
Highway and Street Construction	2,673,514	1,369,978	95.2	94,645.40
Heavy Construction	276,825	261,246	6.0	9,900.91
Class Total	\$ 4,633,296	\$ 3,086,360	50.1	\$ 164,968.95
Special Trade Construction	\$ 51,546,774	\$ 33,773,586	52.6	\$1,837,607.96
Plumbing and Heating	6,324,113	5,618,394	12.6	227,483.26
Painting and Decorating	888,578	423,039	110.0	31,550.44
Electrical Work	5,528,363	5,838,970	(5.3)	199,606.58
Masonry	831,880	700,206	18.8	29,966.63
Carpentering and Flooring	3,821,696	3,952,560	(3.3)	138,250.83
Roofing and Sheet Metal Work	2,113,032	1,490,943	41.7	74,402.14
Concrete Work	16,465,193	26,552,603	(38.0)	583,165.47
Water Well Drilling	13,186,981	11,341,888	16.3	469,123.39
Class Total	\$100,706,610	\$ 89,692,189	12.3	\$3,591,156.70
CONSTRUCTION CLASS GRAND TOTAL	\$128,079,824	\$116,144,904	10.3	\$4,572,684.64
MANUFACTURING				
Food Products	\$ 5,877,845	\$ 6,819,249	(13.8)	\$ 212,387.82
Meat Products	309,102	4,682,209	(93.4)	9,958.36
Dairy Products	846,274	2,625,356	(67.8)	30,546.82
Grain Mill Products	7,041,066	6,039,813	16.6	253,913.65
Bakery Products	590,315	4,226,664	(86.0)	21,189.15
Sugar and Confectionary Products	53,000	298,166	(82.2)	1,902.42
Beverages	4,820,129	4,884,196	(1.3)	190,950.53
Class Total	\$ 19,537,731	\$ 29,575,653	(33.9)	\$ 720,848.75
Tobacco Manufacturing	\$ 7,407,572	\$ 6,640,134	11.6	\$ 265,567.84

Business Classification	1984 Net Taxable Sales	1983 Net Taxable Sales	Percent Change	1984 Sales Tax
Other Manufacturing				
Textile Mill Products	\$ 6,117,233	\$ 5,728,661	6.8	\$ 218,594.12
Apparel and Finished Fabric Products	5,952,370	5,460,358	9.0	214,091.71
Class Total	\$ 12,069,603	\$ 11,189,019	7.9	\$ 432,685.83
Lumber and Wood Products, Except Furniture	\$ 10,809,609	\$ 8,696,584	24.3	\$ 398,805.41
Sawmills and Planing Mills	1,743,403	2,014,258	(13.4)	62,994.11
Class Total	\$ 12,553,012	\$ 10,710,842	17.2	\$ 461,799.52
Furniture and Fixtures	\$ 3,750,726	\$ 3,064,997	22.4	\$ 137,679.78
Household Furniture	922,500	1,286,620	(28.3)	32,949.88
Office Furniture	464,427	438,470	5.9	16,728.86
Class Total	\$ 5,137,653	\$ 4,790,087	7.3	\$ 187,358.52
Printing and Publishing	\$ 20,648,053	\$ 19,032,016	8.5	\$ 709,805.79
Newspaper Printing and Publishing	4,973,993	4,622,838	7.6	180,179.93
Books	2,657,104	2,420,130	9.8	95,243.35
Miscellaneous Publishing	2,252,128	2,108,244	6.8	83,637.16
Commercial Printing	40,176,038	37,248,352	7.9	1,523,628.90
Service Industries for Printing	5,368,887	4,391,956	22.2	194,486.59
Miscellaneous Printing	12,416,984	10,589,677	17.3	430,181.05
Class Total	\$ 88,493,187	\$ 80,413,213	10.0	\$3,217,162.77
Chemical and Allied Products	\$ 12,088,280	\$ 10,430,790	15.9	\$ 436,834.55
Industrial Inorganic Chemicals	1,678,198	1,610,717	4.2	60,575.33
Drugs	3,422,626	3,702,325	(7.6)	121,569.68
Soap and Cosmetics	2,946,553	2,894,332	1.8	106,769.68
Paints	4,937,523	4,518,491	9.3	178,599.57
Industrial Organic Chemicals	126,437	127,317	(0.7)	4,574.34
Agricultural Chemicals	1,229,705	1,299,845	(5.4)	44,238.65
Class Total	\$ 26,429,322	\$ 24,583,817	7.5	\$ 953,161.80
Petroleum Refining	\$ 6,885,891	\$ 8,663,687	(20.5)	\$ 252,373.40
Rubber and Plastics Products	\$ 2,832,071	\$ 3,101,399	(8.7)	\$ 108,527.93
Fabricated Metal Products	\$ 59,158,234	\$ 48,809,776	21.2	\$ 2,163,604.12
Nonelectrical Machinery	\$ 5,047,221	\$ 5,098,495	(1.0)	\$ 180,691.87
Farm and Garden	23,224,282	20,428,682	13.7	841,779.15
Other	18,580,159	12,634,656	47.1	672,076.82
Class Total	\$ 46,851,662	\$ 38,161,833	22.8	\$ 1,694,547.84
Electrical Machinery and Supplies	\$ 19,806,303	\$ 26,615,605	(25.6)	\$ 738,199.77
Miscellaneous Manufacturing Industries	\$ 81,477,163	\$ 56,088,730	45.3	\$ 2,928,305.74
MANUFACTURING CLASS GRAND TOTAL	\$388,639,404	\$349,343,795	11.2	\$14,124,143.83

Continued — Table 3

Business Classification	1984 Net Taxable Sales	1983 Net Taxable Sales	Percent Change	1984 Sales Tax
TRANSPORTATION				
Railroads and Railroad Transportation	\$ 1,695,957	\$ 1,052,760	61.1	\$ 42,662.72
Local and Suburban Transit, and Taxicabs	86,545	69,548	24.4	3,085.04
Local and Suburban Passenger Transportation	784,355	768,478	2.1	28,307.21
Class Total	\$ 2,566,857	\$ 1,890,786	35.8	\$ 74,054.97
Motor Freight Transportation and Warehousing	\$ 320,038	\$ 303,699	5.4	\$ 11,641.91
Trucking	25,902,937	23,731,586	9.1	934,696.05
Public Warehousing	419,530	702,009	(40.2)	15,303.40
Class Total	\$ 26,642,505	\$ 24,737,294	7.7	\$ 961,641.36
Air Transportation	\$ 9,684,475	\$ 8,780,434	10.3	\$ 277,838.70
Certified Air Carriers	657,065	857,937	(23.4)	23,641.34
Class Total	\$ 10,341,540	\$ 9,638,371	7.3	\$ 301,480.04
Nonnatural Gas Pipelines	\$ 93,311	\$ 78,943	18.2	\$ 3,358.99
Communication	\$ 48,980,858	\$ 47,592,526	2.9	\$ 1,773,971.01
Telephone Communication	233,711,495	239,139,301	(2.3)	8,415,866.78
Telegraph Communication	604,622	554,147	9.1	21,905.11
Radio and Television Communication	2,067,032	1,481,187	39.6	75,285.40
Class Total	\$ 285,364,007	\$288,767,161	(1.2)	\$10,287,028.30
Electric, Gas and Sanitary Services	\$ 145,664,233	\$142,537,732	2.2	\$ 5,372,560.49
Electric Companies and Systems	318,559,911	316,028,046	0.8	11,548,074.30
Gas Companies and Systems	162,729,837	145,673,679	11.7	6,073,290.28
Combination Electric and Gas Systems	24,390,267	23,388,389	4.3	895,111.37
Water Supply	22,708,257	21,384,200	6.2	820,118.83
Sanitary Services	980,668	851,390	15.2	35,281.26
Steam Supply and Systems	4,115,957	1,442,518	185.3	144,956.35
Irrigation Systems	6,913,092	5,633,147	22.7	248,162.22
Class Total	\$ 686,062,222	\$656,939,101	4.4	\$25,137,555.10
TRANSPORTATION CLASS GRAND TOTAL	\$1,011,070,442	\$982,051,656	3.0	\$36,765,118.76
WHOLESALE				
Wholesale Trade	\$ 62,891,377	\$ 58,720,314	7.1	\$ 2,163,816.20
Automotive Parts and Supplies	53,725,842	53,351,251	0.7	1,941,265.51
Furniture and Home Furnishings	4,433,788	3,866,770	14.7	160,737.67
Construction Materials	33,438,596	29,532,983	13.2	1,197,482.76
Electrical Goods	81,837,597	71,029,757	15.2	2,950,895.04
Hardware, Plumbing and Heating Supplies	78,499,874	67,273,688	16.7	2,826,578.97
Miscellaneous Durable Goods	64,024,019	63,885,578	0.2	2,308,633.94
Paper and Paper Products	26,880,609	24,156,064	11.3	973,504.46
Drugs	12,145,400	13,433,291	(9.6)	440,434.47
Groceries	16,128,771	16,939,421	(4.8)	579,284.04
Farm Product Raw Materials	3,562,743	3,357,665	6.1	128,903.40
Petroleum and Petroleum Products	26,479,034	21,438,577	23.5	966,568.63
Beer, Wine and Alcoholic Beverages	4,079,404	3,814,941	6.9	147,408.89
Miscellaneous Nondurable Goods	27,706,585	26,958,536	2.8	1,003,122.50
WHOLESALE CLASS GRAND TOTAL	\$495,833,639	\$457,758,836	8.3	\$17,788,636.48

Business Classification	1984 Net Taxable Sales	1983 Net Taxable Sales	Percent Change	1984 Sales Tax
RETAIL TRADE				
Building, Hardware and Farm Supplies	\$ 78,587,805	\$ 68,550,432	14.6	\$ 2,825,597.06
Lumber and Building Materials Dealers	217,671,518	200,275,011	8.7	7,822,229.67
Heating and Plumbing Equipment Dealers	19,032,517	21,788,507	(12.6)	695,924.42
Paint, Glass and Wallpaper Stores	35,269,724	43,971,994	(19.8)	1,271,592.39
Electrical Supply Stores	14,341,583	10,869,995	31.9	516,258.88
Hardware Stores	90,625,969	93,569,293	(3.1)	3,261,567.56
Farm Equipment and Supplies	315,680,768	350,624,338	(10.0)	11,411,821.62
Mobile Home Dealers	15,338,086	16,233,996	(5.5)	551,405.77
Class Total	\$ 786,547,970	\$ 805,883,566	(2.4)	\$ 28,356,397.37
General Merchandise	\$ 328,153,698	\$ 284,764,511	15.2	\$ 11,794,498.17
Department Stores	436,005,208	411,171,643	6.0	15,677,812.64
Mail Order Houses	25,613,663	24,955,973	2.6	927,147.62
Variety Stores	109,985,021	121,517,890	(9.5)	3,959,441.02
Vending Machine Operators	23,568,150	20,513,757	14.9	851,821.46
Direct Sales Organizers	95,789,179	95,830,916	(0.0)	3,458,480.20
Class Total	\$1,019,114,919	\$ 958,754,690	6.3	\$ 36,669,201.11
Food Stores	\$ 51,688,281	\$ 115,829,995	(55.4)	\$ 1,868,489.15
Grocery Stores	304,728,046	876,134,164	(65.2)	11,015,441.65
Meat and Fish Markets	1,127,207	13,381,003	(91.6)	40,720.79
Fruit Stores and Vegetable Markets	589,342	2,053,627	(71.3)	21,124.14
Candy, Nut and Confectionary Stores	1,403,610	2,454,347	(42.8)	50,499.88
Dairy Products Stores	3,565,573	7,572,322	(52.9)	127,131.08
Retail Bakers	2,829,661	9,253,509	(69.4)	102,303.78
Class Total	\$ 365,931,720	\$1,026,678,967	(64.4)	\$ 13,225,710.47
Automotive Dealers and Gasoline Stations	\$ 43,671,450	\$ 41,008,983	6.5	\$ 1,580,939.85
New and Used Motor Vehicle Dealers	67,796,911	66,135,506	2.5	2,409,349.69
Used Motor Vehicle Dealers	1,357,308	1,271,947	6.7	48,981.86
Tire, Battery and Accessory Dealers	65,518,437	66,564,887	(1.6)	2,362,399.47
Gasoline Service Stations	99,255,647	107,746,099	(7.9)	3,587,792.20
Boat Dealers	6,257,787	6,082,791	2.9	225,460.20
Recreational and Utility Trailer Dealers	3,601,886	3,430,157	5.0	129,563.26
Motorcycle Dealers	8,352,450	6,537,390	27.8	300,807.17
Class Total	\$ 295,811,876	\$ 298,777,760	(1.0)	\$ 10,645,293.70
Apparel and Accessories	\$ 20,668,222	\$ 20,831,595	(0.8)	\$ 745,651.15
Men's and Boys Clothing	37,745,056	34,924,431	8.1	1,362,528.53
Women's Ready-to-Wear	59,366,037	56,397,763	5.3	2,141,335.14
Women's Accessory and Specialty Stores	16,552,270	15,966,655	3.7	598,233.29
Children's and Infant's Wear	4,756,014	4,665,520	1.9	171,803.61
Family Clothing Stores	34,277,097	33,613,313	2.0	1,232,804.15
Shoe Stores	50,580,289	48,807,063	3.6	1,823,985.71
Class Total	\$ 223,944,985	\$ 215,206,340	4.1	\$ 8,076,341.58
Furniture and Home Furnishing Stores	\$ 48,429,499	\$ 44,826,052	8.0	\$ 1,751,216.77
Nonappliance Home Furnishings	165,764,110	149,088,248	11.2	5,999,574.59
Household Appliance Stores	25,313,683	24,793,366	2.1	916,295.99
Radio, Television and Music Stores	46,681,154	41,205,855	13.3	1,687,275.89
Class Total	\$ 286,188,446	\$ 259,913,521	10.1	\$ 10,354,363.24

Continued — Table 3

Business Classification	1984 Net Taxable Sales	1983 Net Taxable Sales	Percent Change	1984 Sales Tax
Eating and Drinking Places	\$ 568,745,741	\$ 516,073,901	10.2	\$ 20,521,895.11
Drinking Places	81,907,629	82,740,541	(1.0)	2,981,763.99
Class Total	\$ 650,653,370	\$ 598,814,442	8.7	\$ 23,503,659.10
Miscellaneous Retail Stores	\$ 379,359,861	\$ 367,717,451	3.2	\$ 13,713,367.29
Drug and Proprietary Stores	84,586,048	88,739,453	(4.7)	3,059,945.18
Liquor Stores	76,826,977	87,039,065	(11.7)	2,770,878.69
Antique and Secondhand Stores	6,469,027	5,913,112	9.4	233,946.43
Books and Stationery Stores	29,275,323	28,596,838	2.4	1,067,609.11
Sporting Goods and Bicycle Stores	36,733,920	34,856,029	5.4	1,317,867.63
Garden Supply Stores	10,013,478	9,366,254	6.9	357,496.53
Jewelry Stores	35,025,207	33,007,707	6.1	1,256,020.45
Rental Stores	15,577,604	13,558,988	14.9	562,616.45
Class Total	\$ 673,867,445	\$ 668,794,897	0.8	\$ 24,339,747.76
RETAIL TRADE CLASS GRAND TOTAL . . .	\$4,302,060,731	\$4,832,824,183	(11.0)	\$155,170,714.33
FINANCE, INSURANCE AND REAL ESTATE				
Banking	\$ 3,458,986	\$ 2,540,001	36.2	\$ 124,286.20
Commercial and Stock Savings Banks	1,477,999	1,240,865	19.1	53,212.60
FRB and FDIC State Banks	291,310	144,719	101.3	9,445.55
Non-FRB & Non-FDIC State Banks	510,606	328,580	55.4	19,035.16
Federal & State Savings & Loan Associations	122,133	125,867	(3.0)	4,349.09
Agricultural Credit Unions	148,848	136,848	8.8	5,464.30
Federal and State Credit Unions	78,710	71,794	9.6	2,768.46
Licensed Small Loan Lenders	268,141	242,846	10.4	9,800.75
Miscellaneous Credit Institutions	8,168,009	4,768,243	71.3	293,213.02
Class Total	\$14,524,742	\$ 9,599,769	51.3	\$ 521,575.13
Security and Commodity Brokers, Dealers, Exchanges and Services				
Security Brokers, Dealers and Flotation Companies	\$17,440,031	\$13,507,512	29.1	\$ 632,960.31
Security and Commodity Exchanges	305,375	257,878	18.4	11,055.74
Class Total	\$17,745,406	\$13,765,390	28.9	\$ 644,016.05
Insurance				
Life Insurance and Insurance Carriers	\$ 2,357,526	\$ 2,019,101	16.8	\$ 85,107.12
Accident, Health Insurance and Medical	335,544	344,561	(2.6)	12,692.32
Class Total	\$ 2,693,070	\$ 2,363,662	13.9	\$ 97,799.44
Real Estate				
Real Estate Operators, Except Developers	\$ 3,444,574	\$ 3,259,135	5.7	\$ 124,677.66
Real Estate Agents and Managers	721,487	427,642	68.7	26,241.57
Subdividers and Developers	879,130	825,730	6.5	31,675.58
Class Total	\$ 5,045,191	\$ 4,512,507	11.8	\$ 182,594.81
FINANCE, INSURANCE AND REAL ESTATE CLASS GRAND TOTAL	\$40,008,409	\$30,241,328	32.3	\$1,445,985.43
SERVICES				
Lodging, Places and Camps	\$ 17,621,011	\$ 12,026,099	46.5%	\$ 636,399.32
Hotels, Motels and Tourist Courts	113,228,047	104,739,098	8.1	4,084,785.48
Rooming and Boarding Houses	219,078	233,999	(6.4)	7,876.15
Class Total	\$131,068,136	\$116,999,196	12.0	\$ 4,729,060.95

Business Classification	1984 Net Taxable Sales	1983 Net Taxable Sales	Percent Change	1984 Sales Tax
Personal Services	\$ 44,746,855	\$ 39,136,782	14.3	\$ 1,582,766.78
Laundry, Cleaning and Garment Services	2,240,123	1,844,612	21.4	80,618.96
Portrait Photographic Studios	16,270,009	15,353,540	6.0	585,522.01
Beauty Shops	4,323,778	3,750,096	15.3	156,239.47
Barber Shops	1,268,239	1,312,391	(3.4)	45,967.43
Shoe Repair and Shoe Shine Shops	1,161,644	1,230,262	(5.6)	41,964.39
Funeral Services and Crematories	20,967,237	20,381,460	2.9	760,537.90
Class Total	\$ 90,977,885	\$ 83,009,143	9.6	\$ 3,253,616.94
Miscellaneous Business Services	\$249,675,564	\$171,824,091	45.3	\$ 9,251,580.70
Advertising	9,572,698	8,105,318	18.1	358,226.82
Mailing and Reproduction	5,864,441	4,359,073	34.5	211,892.81
Computer and Data Processing Services	40,529,750	14,455,397	180.4	1,448,330.36
Class Total	\$305,642,453	\$198,743,879	53.8	\$11,270,030.69
Automobile Repair, Services and Garages	\$ 15,490,172	\$ 14,228,413	8.9	\$ 559,995.84
Automotive Rental and Leasing	43,978,471	37,645,300	16.8	1,583,181.41
Automobile Parking	47,575	81,699	(41.8)	1,726.78
Automotive Repair Shops	58,076,725	52,838,277	9.9	2,103,776.82
Automotive Services, Except Repair	9,114,468	8,019,164	13.7	329,458.80
Class Total	\$126,707,411	\$112,812,853	12.3	\$ 4,578,139.65
Miscellaneous Repair Services	\$ 42,907,204	\$ 39,700,709	8.1	\$ 1,547,808.52
Electric Repair Shops	8,535,350	8,816,102	(3.2)	307,745.95
Watch, Clock and Jewelry Repair	1,070,527	946,772	13.1	38,451.29
Class Total	\$ 52,513,081	\$ 49,463,583	6.2	\$ 1,894,005.76
Motion Pictures	\$ 425,769	\$ 401,248	6.1	\$ 15,456.66
Motion Picture Service Industries	166,121	202,392	(17.9)	5,946.79
Motion Picture Theatres	17,920,938	19,158,480	(6.5)	644,602.51
Class Total	\$ 18,512,828	\$ 19,762,120	(6.3)	\$ 666,005.96
Amusement and Recreation Services	\$ 45,821,154	\$ 39,147,306	17.0	\$ 1,704,941.78
Dance Halls, Studios and Schools	2,844,884	2,887,806	(1.5)	103,971.63
Theatrical Producers, Bands and Entertainers	2,920,576	2,821,726	3.5	105,911.63
Bowling Alleys, Billiard and Pool Parlors	20,129,605	20,050,894	0.4	740,240.81
Commercial Sports	12,265,805	11,231,614	9.2	433,293.99
Class Total	\$ 83,982,024	\$ 76,139,346	10.3	\$ 3,088,359.84
Medical and Other Health Services	\$ 15,895,096	\$ 15,206,446	4.5	\$ 573,746.44
Offices of Physicians	507,900	485,494	4.6	18,388.07
Offices of Dentists	733,928	725,564	1.2	26,687.89
Offices of Other Health Practitioners	857,798	1,019,698	(15.9)	31,004.36
Nursing and Personal Care Facilities	1,621,731	1,574,066	3.0	58,792.20
Hospitals	7,161,736	7,550,917	(5.2)	259,868.36
Medical and Dental Laboratories	439,764	416,963	5.5	15,972.62
Class Total	\$ 27,217,953	\$ 26,979,148	0.9	\$ 984,459.94
Nonprofit Membership Organization	\$ 50,836,915	\$ 49,571,736	2.6	\$ 2,007,436.77
SERVICES CLASS GRAND TOTAL	\$887,458,686	\$733,481,004	21.0	\$32,471,116.50
OTHER CLASS GRAND TOTAL	\$749,906,936	\$779,609,234	(3.8)	\$27,186,383.23
STATE GRAND TOTALS	\$8,149,960,984	\$8,436,183,216	(3.4)	\$294,814,614.90

Table 4

Nebraska Business Classification Sales by County

Nebraska Business Classification	1984 Net Taxable Sales	1984 Sales Tax
Adams County		
Agriculture	\$ 2,177,432	\$ 77,568.87
Mining	—	—
Construction	3,203,994	113,573.70
Manufacturing	5,357,120	193,918.75
Transportation	18,872,963	690,631.11
Wholesale	16,791,552	604,803.45
Retail	86,837,476	3,127,212.77
Banking, Insurance, Real Estate	—	—
Services	11,706,713	423,597.90
Other	16,035,821	577,703.42
County Total	\$160,983,071	\$5,809,009.97

Antelope County		
Agriculture	\$ 239,103	\$ 8,559.32
Mining	—	—
Construction	648,645	23,089.12
Manufacturing	312,179	11,319.29
Transportation	2,004,950	72,974.91
Wholesale	593,478	21,315.03
Retail	14,262,269	514,853.24
Banking, Insurance, Real Estate	—	—
Services	2,676,522	96,407.60
Other	1,434,068	50,809.95
County Total	\$22,171,214	\$799,328.46

Arthur County		
Agriculture	\$ —	\$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	0	0.00
Wholesale	—	—
Retail	168,857	6,077.23
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	478,765	17,298.70
County Total	\$647,622	\$23,375.93

Banner County		
Agriculture	\$ —	\$ —
Mining	0	0.00
Construction	—	—
Manufacturing	0	0.00
Transportation	0	0.00
Wholesale	0	0.00
Retail	—	—
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	151,517	5,402.92
County Total	\$151,517	\$5,402.92

Blaine County		
Agriculture	\$ —	\$ —
Mining	0	0.00
Construction	0	0.00
Manufacturing	—	—
Transportation	—	—
Wholesale	0	0.00
Retail	826,404	29,927.46
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	193,526	6,982.67
County Total	\$1,019,930	\$36,910.13

Boone County		
Agriculture	\$ 786,983	\$ 28,356.00
Mining	—	—
Construction	1,024,827	36,213.50
Manufacturing	2,654,911	95,487.64
Transportation	4,376,926	160,078.00
Wholesale	—	—
Retail	12,711,550	457,850.46
Banking, Insurance, Real Estate	—	—
Services	1,688,884	61,157.99
Other	1,983,752	71,780.17
County Total	\$25,227,833	\$910,923.76

Nebraska Business Classification	1984 Net Taxable Sales	1984 Sales Tax
Box Butte County		
Agriculture	\$ 500,698	\$ 17,303.03
Mining	0	0.00
Construction	1,080,352	38,615.43
Manufacturing	624,810	26,937.24
Transportation	8,808,815	319,962.77
Wholesale	1,441,603	52,442.82
Retail	32,716,484	1,178,199.91
Banking, Insurance, Real Estate	—	—
Services	8,680,926	314,454.40
Other	6,888,712	247,437.03
County Total	\$60,742,400	\$2,195,352.63

Boyd County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	92,456	3,309.55
Manufacturing	63,181	2,276.67
Transportation	878,820	32,300.27
Wholesale	138,851	5,013.69
Retail	3,852,800	138,564.48
Banking, Insurance, Real Estate	0	0.00
Services	566,226	20,409.86
Other	535,381	19,352.24
County Total	\$6,127,715	\$221,226.76

Brown County		
Agriculture	\$ 397,289	\$ 14,529.71
Mining	—	—
Construction	196,376	7,025.73
Manufacturing	—	—
Transportation	3,123,360	113,871.57
Wholesale	—	—
Retail	11,401,104	411,997.88
Banking, Insurance, Real Estate	—	—
Services	1,250,994	45,072.61
Other	1,138,616	40,919.78
County Total	\$17,507,739	\$633,417.28

Buffalo County		
Agriculture	\$ 1,962,061	\$ 70,737.49
Mining	404,649	14,365.27
Construction	1,414,521	51,126.06
Manufacturing	4,412,887	158,054.53
Transportation	22,146,586	809,557.54
Wholesale	6,172,856	222,697.63
Retail	118,456,644	4,266,699.07
Banking, Insurance, Real Estate	466,870	16,909.47
Services	24,501,769	883,245.12
Other	14,625,463	529,628.70
County Total	\$194,564,306	\$7,023,020.88

Burt County		
Agriculture	\$ 762,465	\$ 27,746.16
Mining	0	0.00
Construction	248,699	8,934.48
Manufacturing	215,730	7,757.55
Transportation	6,431,942	234,997.38
Wholesale	496,016	17,846.13
Retail	14,283,936	515,289.33
Banking, Insurance, Real Estate	0	0.00
Services	1,219,778	44,131.23
Other	954,969	34,613.73
County Total	\$24,613,535	\$891,315.99

Butler County		
Agriculture	\$ 795,255	\$ 28,915.26
Mining	—	—
Construction	180,499	6,522.36
Manufacturing	—	—
Transportation	4,848,623	176,483.07
Wholesale	367,566	13,271.41
Retail	11,935,298	430,818.58
Banking, Insurance, Real Estate	—	—
Services	1,496,951	54,032.78
Other	984,127	35,458.66
County Total	\$20,608,319	\$745,502.12

Nebraska Business Classification	1984 Net Taxable Sales	1984 Sales Tax
Cass County		
Agriculture	\$ 1,120,940	\$ 40,452.48
Mining	1,232,264	43,225.34
Construction	464,993	16,478.73
Manufacturing	755,117	26,598.44
Transportation	7,608,990	278,684.93
Wholesale	675,035	24,771.40
Retail	22,252,646	808,714.23
Banking, Insurance, Real Estate	—	—
Services	2,629,287	95,385.74
Other	2,432,732	87,484.17
County Total	\$39,172,004	\$1,421,795.46

Cedar County		
Agriculture	\$ 756,356	\$ 27,587.38
Mining	—	—
Construction	896,184	31,617.45
Manufacturing	—	—
Transportation	6,386,866	233,449.95
Wholesale	266,121	9,632.25
Retail	16,851,643	607,062.25
Banking, Insurance, Real Estate	0	0.00
Services	2,104,449	76,183.64
Other	780,844	28,213.26
County Total	\$28,042,463	\$1,013,746.18

Chase County		
Agriculture	\$ 650,599	\$ 23,365.78
Mining	—	—
Construction	1,015,815	36,319.54
Manufacturing	—	—
Transportation	2,241,127	81,779.52
Wholesale	466,252	16,684.83
Retail	14,001,153	508,275.39
Banking, Insurance, Real Estate	—	—
Services	2,996,307	107,833.38
Other	793,596	28,662.51
County Total	\$22,164,849	\$802,920.95

Cherry County		
Agriculture	\$ 459,115	\$ 16,571.03
Mining	0	0.00
Construction	317,209	11,380.82
Manufacturing	—	—
Transportation	3,382,720	122,195.35
Wholesale	—	—
Retail	17,569,878	633,384.46
Banking, Insurance, Real Estate	—	—
Services	2,339,216	84,963.87
Other	2,019,332	72,976.13
County Total	\$26,087,470	\$941,471.66

Cheyenne County		
Agriculture	\$ 453,009	\$ 16,377.54
Mining	—	—
Construction	572,093	20,709.22
Manufacturing	2,418,535	89,101.75
Transportation	6,637,180	241,409.62
Wholesale	1,484,398	53,753.34
Retail	24,272,254	874,381.89
Banking, Insurance, Real Estate	—	—
Services	4,233,841	152,191.31
Other	3,363,154	121,845.12
County Total	\$43,434,464	\$1,569,769.79

Clay County		
Agriculture	\$ 560,163	\$ 20,251.33
Mining	—	—
Construction	1,005,305	35,687.12
Manufacturing	404,763	14,519.34
Transportation	3,637,474	133,728.37
Wholesale	363,987	13,246.68
Retail	13,210,113	476,955.58
Banking, Insurance, Real Estate	—	—
Services	1,559,066	56,370.52
Other	2,214,359	79,892.80
County Total	\$22,955,230	\$830,651.74

Nebraska Business Classification	1984 Net Taxable Sales	1984 Sales Tax
Colfax County		
Agriculture	\$ 561,199	\$ 19,877.72
Mining	—	—
Construction	1,031,055	36,912.70
Manufacturing	—	—
Transportation	2,176,450	79,961.49
Wholesale	801,545	29,051.86
Retail	16,689,098	602,279.50
Banking, Insurance, Real Estate	—	—
Services	3,238,707	117,028.68
Other	2,737,805	99,632.44
County Total	\$27,235,859	\$984,744.39

Cuming County		
Agriculture	\$ 2,275,005	\$ 81,421.99
Mining	—	—
Construction	1,181,705	42,245.28
Manufacturing	228,223	8,267.23
Transportation	5,919,858	216,911.72
Wholesale	1,265,792	46,175.53
Retail	20,087,157	725,642.37
Banking, Insurance, Real Estate	—	—
Services	2,445,373	88,624.64
Other	7,154,092	258,295.37
County Total	\$40,557,205	\$1,467,584.13

Custer County		
Agriculture	\$ 968,382	\$ 35,007.37
Mining	549,917	19,993.44
Construction	1,433,742	50,818.24
Manufacturing	2,379,443	87,128.96
Transportation	7,855,643	285,890.94
Wholesale	1,127,378	40,672.16
Retail	25,557,111	920,674.13
Banking, Insurance, Real Estate	—	—
Services	3,932,579	142,150.49
Other	2,176,387	78,465.75
County Total	\$45,980,582	\$1,660,801.48

Dakota County		
Agriculture	\$ 868,231	\$ 31,557.59
Mining	—	—
Construction	464,496	16,777.26
Manufacturing	1,113,809	39,510.30
Transportation	10,220,675	369,671.96
Wholesale	242,889	8,578.71
Retail	21,318,027	769,113.40
Banking, Insurance, Real Estate	—	—
Services	8,045,630	290,954.11
Other	4,599,747	165,918.98
County Total	\$46,873,504	\$1,692,082.31

Dawes County		
Agriculture	\$ 498,453	\$ 18,009.14
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	5,269,381	192,296.08
Wholesale	451,358	16,333.84
Retail	23,419,808	843,110.10
Banking, Insurance, Real Estate	—	—
Services	3,322,219	119,008.20
Other	2,231,508	80,655.50
County Total	\$35,192,727	\$1,269,412.86

Dawson County		
Agriculture	\$ 2,542,014	\$ 91,772.95
Mining	—	—
Construction	1,517,301	54,120.82
Manufacturing	1,769,398	64,661.16
Transportation	16,099,179	587,320.69
Wholesale	2,124,749	77,165.02
Retail	63,395,825	2,287,516.03
Banking, Insurance, Real Estate	331,913	12,016.58
Services	8,357,253	301,344.92
Other	6,299,623	227,566.91
County Total	\$102,437,255	\$3,703,485.08

Continued - Table 4

Nebraska Business Classification	1984 Net Taxable Sales	1984 Sales Tax
Deuel County		
Agriculture	\$ 92,500	\$ 3,332.06
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	1,209,315	44,227.90
Wholesale	—	—
Retail	4,623,248	166,533.86
Banking, Insurance, Real Estate	0	0.00
Services	929,305	33,387.41
Other	737,741	26,903.58
County Total	\$7,592,109	\$274,384.81

Dixon County		
Agriculture	\$ 453,423	\$16,506.24
Mining	—	—
Construction	308,803	11,034.36
Manufacturing	—	—
Transportation	2,495,379	91,301.68
Wholesale	—	—
Retail	4,833,990	174,392.51
Banking, Insurance, Real Estate	—	—
Services	1,188,401	43,130.08
Other	197,853	7,105.16
County Total	\$9,477,849	\$343,470.03

Dodge County		
Agriculture	\$ 2,677,068	\$ 96,437.74
Mining	—	—
Construction	2,592,843	91,823.90
Manufacturing	1,771,646	64,668.69
Transportation	22,839,470	831,747.99
Wholesale	9,337,781	336,441.75
Retail	103,984,480	3,747,962.00
Banking, Insurance, Real Estate	—	—
Services	11,465,354	414,643.00
Other	11,563,381	418,595.00
County Total	\$166,232,023	\$6,002,320.07

Douglas County		
Agriculture	\$ 24,017,305	\$ 868,354.20
Mining	4,814,084	171,385.38
Construction	50,769,054	1,804,112.86
Manufacturing	124,863,028	4,483,809.49
Transportation	319,366,573	11,612,659.78
Wholesale	207,182,850	7,415,704.98
Retail	1,382,643,398	49,858,372.59
Banking, Insurance, Real Estate	18,985,971	683,596.31
Services	303,875,033	11,190,563.34
Other	326,164,615	11,772,189.20
County Total	\$2,762,681,911	\$99,860,748.13

Dundy County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	335,235	12,188.14
Retail	5,140,801	184,863.69
Banking, Insurance, Real Estate	0	0.00
Services	337,928	12,220.69
Other	1,890,566	68,087.14
County Total	\$7,704,530	\$277,359.66

Fillmore County		
Agriculture	\$ 294,081	\$ 10,611.02
Mining	—	—
Construction	1,782,077	63,759.25
Manufacturing	—	—
Transportation	4,355,564	159,033.33
Wholesale	789,806	28,560.75
Retail	16,138,319	580,601.59
Banking, Insurance, Real Estate	—	—
Services	2,844,333	102,930.33
Other	1,648,774	59,596.79
County Total	\$27,852,954	\$1,005,093.08

Nebraska Business Classification	1984 Net Taxable Sales	1984 Sales Tax
Franklin County		
Agriculture	\$ 234,605	\$ 8,460.46
Mining	—	—
Construction	411,950	14,649.05
Manufacturing	—	—
Transportation	1,217,858	44,062.33
Wholesale	301,668	10,877.10
Retail	5,320,944	191,646.65
Banking, Insurance, Real Estate	—	—
Services	1,087,675	39,356.06
Other	1,672,284	60,475.36
County Total	\$10,246,984	\$369,527.01

Frontier County		
Agriculture	\$1,018,623	\$ 37,023.69
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	2,657,392	96,185.53
Banking, Insurance, Real Estate	—	—
Services	924,598	33,465.51
Other	1,575,720	56,986.06
County Total	\$6,176,333	\$223,680.79

Furnas County		
Agriculture	\$ 158,490	\$ 5,655.76
Mining	—	—
Construction	—	—
Manufacturing	214,329	7,760.18
Transportation	4,990,886	182,729.45
Wholesale	598,733	21,502.18
Retail	11,124,294	401,104.28
Banking, Insurance, Real Estate	0	0.00
Services	1,765,666	63,453.98
Other	1,510,318	54,493.74
County Total	\$20,362,716	\$736,699.57

Gage County		
Agriculture	\$ 1,877,316	\$ 67,774.75
Mining	—	—
Construction	363,084	13,184.56
Manufacturing	1,444,352	48,635.84
Transportation	16,008,893	588,203.13
Wholesale	2,707,313	98,895.74
Retail	52,635,098	1,898,384.55
Banking, Insurance, Real Estate	—	—
Services	6,463,091	233,766.03
Other	5,269,934	191,691.55
County Total	\$86,769,081	\$3,139,936.15

Garden County		
Agriculture	\$ —	\$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	4,121,010	148,244.72
Banking, Insurance, Real Estate	0	0.00
Services	478,825	17,276.91
Other	2,328,833	84,676.22
County Total	\$6,928,668	\$250,197.85

Garfield County		
Agriculture	\$ 291,007	\$ 10,519.54
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	5,467,097	196,899.00
Banking, Insurance, Real Estate	0	0.00
Services	757,154	27,223.44
Other	2,496,246	90,274.70
County Total	\$9,011,504	\$324,916.68

Nebraska Business Classification	1984 Net Taxable Sales	1984 Sales Tax
Gosper County		
Agriculture	\$1,934,864	\$ 69,719.88
Mining	0	0.00
Construction	568,133	20,069.87
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	1,507,227	55,946.99
Banking, Insurance, Real Estate	0	0.00
Services	376,991	13,392.76
Other	867,369	31,505.78
County Total	\$5,254,584	\$190,635.28

Grant County		
Agriculture	\$ —	\$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	0	0.00
Wholesale	0	0.00
Retail	1,569,995	56,278.97
Banking, Insurance, Real Estate	0	0.00
Service	426,258	15,415.82
Other	603,403	21,666.99
County Total	\$2,599,656	\$93,361.78

Greeley County		
Agriculture	\$ 417,478	\$ 15,178.24
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	4,328,690	155,853.43
Banking, Insurance, Real Estate	0	0.00
Services	1,045,417	37,628.83
Other	1,356,860	48,850.26
County Total	\$7,148,445	\$257,510.76

Hall County		
Agriculture	\$ 2,321,685	\$ 83,011.03
Mining	—	—
Construction	4,098,044	152,356.80
Manufacturing	15,263,057	548,176.99
Transportation	41,095,784	1,494,132.77
Wholesale	31,130,570	1,122,655.09
Retail	190,260,176	6,862,809.28
Banking, Insurance, Real Estate	—	—
Services	31,757,345	1,148,633.23
Other	15,031,603	542,011.82
County Total	\$330,958,264	\$11,953,787.01

Hamilton County		
Agriculture	\$ 335,513	\$ 12,182.46
Mining	—	—
Construction	1,257,353	45,200.42
Manufacturing	2,060,693	73,122.55
Transportation	4,094,739	149,398.36
Wholesale	1,805,864	65,361.89
Retail	13,268,389	479,043.69
Banking, Insurance, Real Estate	—	—
Services	2,955,873	106,383.94
Other	1,997,682	71,906.12
County Total	\$27,776,106	\$1,002,599.43

Harlan County		
Agriculture	\$ —	\$ —
Mining	0	0.00
Construction	207,281	7,418.86
Manufacturing	—	—
Transportation	577,105	20,982.42
Wholesale	379,203	13,888.03
Retail	6,443,514	232,036.01
Banking, Insurance, Real Estate	—	—
Services	2,355,044	84,942.47
Other	1,313,833	47,354.75
County Total	\$11,275,980	\$406,622.54

Nebraska Business Classification	1984 Net Taxable Sales	1984 Sales Tax
Hayes County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	0	0.00
Manufacturing	—	—
Transportation	0	0.00
Wholesale	—	—
Retail	—	—
Banking, Insurance, Real Estate	0	0.00
Services	180,390	6,534.77
Other	389,680	14,170.36
County Total	\$570,070	\$20,705.13

Hitchcock County		
Agriculture	\$ 325,146	\$ 11,668.52
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	2,023,350	73,526.69
Wholesale	—	—
Retail	3,100,449	111,721.51
Banking, Insurance, Real Estate	—	—
Services	768,259	27,657.82
Other	1,448,895	52,558.13
County Total	\$7,666,099	\$277,132.67

Holt County		
Agriculture	\$ 800,827	\$ 28,845.97
Mining	—	—
Construction	2,480,096	88,215.15
Manufacturing	282,308	10,124.97
Transportation	8,935,823	325,935.64
Wholesale	879,821	31,725.70
Retail	31,450,364	1,132,155.80
Banking, Insurance, Real Estate	—	—
Services	3,835,780	137,813.57
Other	4,962,546	179,155.74
County Total	\$53,627,565	\$1,933,972.54

Hooker County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	0	0.00
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	2,056,567	74,375.17
Banking, Insurance, Real Estate	0	0.00
Services	223,880	8,120.19
Other	344,977	12,476.72
County Total	\$2,625,424	\$94,972.08

Howard County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	2,917,155	106,384.02
Wholesale	—	—
Retail	11,161,564	401,615.40
Banking, Insurance, Real Estate	—	—
Services	825,278	29,756.42
Other	1,383,926	50,024.07
County Total	\$16,287,923	\$587,779.91

Jefferson County		
Agriculture	\$ 191,851	\$ 6,967.65
Mining	—	—
Construction	240,506	8,618.08
Manufacturing	2,129,818	76,034.99
Transportation	4,933,267	180,271.93
Wholesale	1,395,368	50,161.21
Retail	23,469,057	847,596.79
Banking, Insurance, Real Estate	—	—
Services	1,403,599	50,912.97
Other	3,375,533	122,120.33
County Total	\$37,138,999	\$1,342,683.95

Continued -- Table 4

Nebraska Business Classification	1984 Net Taxable Sales	1984 Sales Tax
Johnson County		
Agriculture	\$ 477,146	\$ 17,368.81
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	1,951,037	71,332.49
Wholesale	—	—
Retail	8,737,634	315,087.28
Banking, Insurance, Real Estate	0	0.00
Services	1,076,455	39,079.42
Other	1,189,179	43,334.65
County Total	\$13,433,451	\$486,202.65
Kearney County		
Agriculture	\$ 508,602	\$ 18,327.70
Mining	—	—
Construction	817,647	29,373.45
Manufacturing	3,003,850	108,681.05
Transportation	2,406,937	88,344.55
Wholesale	633,111	22,914.03
Retail	9,324,441	335,997.66
Banking, Insurance, Real Estate	—	—
Services	3,070,601	109,796.63
Other	914,780	32,782.56
County Total	\$20,679,969	\$746,217.63
Keith County		
Agriculture	\$ 1,554,108	\$ 55,521.49
Mining	—	—
Construction	998,849	35,574.79
Manufacturing	561,788	20,436.72
Transportation	4,774,844	174,957.15
Wholesale	554,180	19,959.90
Retail	33,020,679	1,191,317.77
Banking, Insurance, Real Estate	—	—
Services	7,295,215	262,124.81
Other	4,032,310	144,779.80
County Total	\$52,791,973	\$1,904,672.43
Keya Paha County		
Agriculture	\$ —	\$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	963,182	34,917.36
Banking, Insurance, Real Estate	—	—
Services	368,946	13,337.15
Other	80,445	2,905.94
County Total	\$1,412,573	\$51,160.45
Kimball County		
Agriculture	\$ 119,134	\$ 4,248.15
Mining	—	—
Construction	66,711	2,434.83
Manufacturing	249,254	8,969.80
Transportation	2,416,303	88,231.68
Wholesale	2,235,610	81,423.94
Retail	14,494,019	521,261.32
Banking, Insurance, Real Estate	—	—
Services	1,746,655	63,033.00
Other	5,633,454	205,002.03
County Total	\$26,961,140	\$974,604.75
Knox County		
Agriculture	\$ 240,939	\$ 8,709.04
Mining	—	—
Construction	300,143	10,778.83
Manufacturing	610,087	22,119.71
Transportation	5,368,791	196,169.90
Wholesale	407,992	14,724.39
Retail	17,071,657	616,416.09
Banking, Insurance, Real Estate	0	0.00
Services	3,184,232	114,486.27
Other	1,156,383	41,894.71
County Total	\$28,340,224	\$1,025,298.94

Nebraska Business Classification	1984 Net Taxable Sales	1984 Sales Tax
Lancaster County		
Agriculture	\$ 12,447,384	\$ 446,230.68
Mining	—	—
Construction	7,365,215	264,679.52
Manufacturing	44,648,026	1,692,567.33
Transportation	152,998,583	5,574,651.98
Wholesale	83,368,081	3,005,061.80
Retail	22,372,222.82	812,222.82
Banking, Insurance, Real Estate	1,667,219	59,931.86
Services	105,642,913	4,016,866.95
Other	91,890,779	3,360,491.25
County Total	\$1,064,284,360	\$38,792,910.30
Lincoln County		
Agriculture	\$ 1,920,756	\$69,292.70
Mining	—	—
Construction	2,318,605	83,815.24
Manufacturing	1,187,619	42,597.47
Transportation	17,503,129	639,176.57
Wholesale	5,339,073	192,582.79
Retail	100,072,008	3,611,351.09
Banking, Insurance, Real Estate	—	—
Services	21,933,653	791,589.45
Other	10,442,955	372,353.10
County Total	\$160,717,798	\$5,802,758.41
Logan County		
Agriculture	\$ —	\$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	0	0.00
Wholesale	—	—
Retail	776,439	28,109.99
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	389,622	14,195.99
County Total	\$1,166,061	\$42,305.98
Loup County		
Agriculture	\$ —	\$ —
Mining	0	0.00
Construction	0	0.00
Manufacturing	0	0.00
Transportation	0	0.00
Wholesale	—	—
Retail	241,394	8,714.69
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	351,563	12,697.77
County Total	\$592,957	\$21,412.46
Madison County		
Agriculture	\$ 2,439,142	\$ 87,702.27
Mining	0	0.00
Construction	4,854,344	172,635.63
Manufacturing	4,062,024	146,206.30
Transportation	24,502,496	914,529.64
Wholesale	8,996,402	327,876.89
Retail	111,583,864	4,018,667.57
Banking, Insurance, Real Estate	—	—
Services	20,159,773	729,366.47
Other	12,003,956	432,834.36
County Total	\$188,602,001	\$6,829,819.13
McPherson County		
Agriculture	\$ —	\$ —
Mining	0	0.00
Construction	0	0.00
Manufacturing	—	—
Transportation	0	0.00
Wholesale	0	0.00
Retail	119,985	4,329.71
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	74,080	2,731.58
County Total	\$194,065	\$7,061.29

Nebraska Business Classification	1984 Net Taxable Sales	1984 Sales Tax
Merrick County		
Agriculture	\$ 380,645	\$ 13,792.24
Mining	—	—
Construction	641,632	23,144.85
Manufacturing	517,971	18,526.24
Transportation	1,901,222	70,126.82
Wholesale	564,552	20,586.85
Retail	14,807,863	533,885.55
Banking, Insurance, Real Estate	0	0.00
Services	1,594,198	57,515.54
Other	2,539,028	90,618.86
County Total	\$22,947,111	\$828,196.95
Morrill County		
Agriculture	\$ 263,410	\$ 9,594.52
Mining	—	—
Construction	483,461	17,120.02
Manufacturing	93,100	3,348.11
Transportation	3,546,231	129,750.27
Wholesale	109,087	3,911.53
Retail	13,906,757	502,149.82
Banking, Insurance, Real Estate	0	0.00
Services	1,907,681	68,934.36
Other	417,002	15,070.33
County Total	\$20,726,729	\$749,878.96
Nance County		
Agriculture	\$ 255,767	\$ 9,003.22
Mining	—	—
Construction	541,276	19,605.24
Manufacturing	90,217	3,256.50
Transportation	1,643,922	60,411.40
Wholesale	—	—
Retail	5,845,209	211,243.30
Banking, Insurance, Real Estate	0	0.00
Services	1,059,401	38,288.14
Other	517,524	18,699.88
County Total	\$9,953,316	\$360,507.68
Nemaha County		
Agriculture	\$ 444,683	\$ 16,042.62
Mining	—	—
Construction	420,439	15,049.11
Manufacturing	—	—
Transportation	3,987,913	145,943.86
Wholesale	556,204	21,426.58
Retail	14,909,799	537,961.61
Banking, Insurance, Real Estate	—	—
Services	1,766,551	63,851.05
Other	1,684,932	61,304.67
County Total	\$23,810,521	\$861,579.50
Nuckolls County		
Agriculture	\$ 1,224,563	\$ 44,585.85
Mining	—	—
Construction	307,519	11,142.73
Manufacturing	—	—
Transportation	5,028,025	183,055.83
Wholesale	445,566	15,977.64
Retail	15,814,061	571,103.63
Banking, Insurance, Real Estate	—	—
Services	2,544,855	92,060.55
Other	676,932	24,574.40
County Total	\$26,041,521	\$942,500.63
Otoe County		
Agriculture	\$ 708,704	\$ 25,375.30
Mining	—	—
Construction	1,300,338	46,526.77
Manufacturing	2,797,661	99,714.94
Transportation	7,773,090	284,280.45
Wholesale	696,320	24,996.57
Retail	35,130,902	1,218,727.84
Banking, Insurance, Real Estate	—	—
Services	3,427,753	124,109.21
Other	2,871,900	104,934.71
County Total	\$54,706,668	\$1,928,665.79

Nebraska Business Classification	1984 Net Taxable Sales	1984 Sales Tax
Pawnee County		
Agriculture	\$ 110,275	\$ 3,982.47
Mining	—	—
Construction	26,488	972.01
Manufacturing	33,704	1,212.89
Transportation	1,452,258	53,207.16
Wholesale	32,711	1,177.02
Retail	3,161,418	114,258.72
Banking, Insurance, Real Estate	—	—
Services	1,290,591	46,444.66
Other	784,766	30,140.13
County Total	\$6,892,211	\$251,395.06
Perkins County		
Agriculture	\$ 352,353	\$ 12,694.67
Mining	0	0.00
Construction	1,003,048	35,642.99
Manufacturing	305,060	11,029.95
Transportation	2,722,236	99,108.96
Wholesale	—	—
Retail	8,925,553	324,310.34
Banking, Insurance, Real Estate	0	0.00
Services	1,662,125	59,763.86
Other	1,061,931	38,042.62
County Total	\$16,032,306	\$580,593.39
Phelps County		
Agriculture	\$ 2,185,501	\$ 78,641.94
Mining	—	—
Construction	1,740,907	62,351.15
Manufacturing	851,193	30,747.01
Transportation	8,060,673	291,930.38
Wholesale	870,325	31,307.38
Retail	32,988,667	1,188,422.12
Banking, Insurance, Real Estate	—	—
Services	4,695,211	169,195.78
Other	2,782,962	100,409.68
County Total	\$54,175,439	\$1,953,005.44
Pierce County		
Agriculture	\$ 583,230	\$ 21,218.20
Mining	—	—
Construction	275,382	9,870.61
Manufacturing	761,938	27,275.78
Transportation	2,962,137	108,779.23
Wholesale	246,422	8,856.86
Retail	8,864,913	318,864.22
Banking, Insurance, Real Estate	—	—
Services	1,738,423	62,784.62
Other	3,673,760	132,085.79
County Total	\$19,106,205	\$689,735.31
Platte County		
Agriculture	\$ 8,310,108	\$ 300,860.26
Mining	—	—
Construction	1,777,776	63,442.72
Manufacturing	5,106,731	185,834.62
Transportation	25,885,325	939,191.71
Wholesale	3,814,080	138,015.15
Retail	91,722,876	3,308,168.18
Banking, Insurance, Real Estate	—	—
Services	9,967,103	358,985.08
Other	10,497,366	378,121.84
County Total	\$157,081,365	\$5,672,619.56
Polk County		
Agriculture	\$ 670,626	\$24,209.26
Mining	—	—
Construction	—	—
Manufacturing	447,361	15,993.04
Transportation	5,071,657	185,294.75
Wholesale	44,960	1,580.37
Retail	7,598,869	275,064.83
Banking, Insurance, Real Estate	—	—
Services	906,819	32,835.53
Other	3,999,225	142,606.09
County Total	\$18,739,517	\$677,583.87

Continued — Table 4

Nebraska Business Classification	1984 Net Taxable Sales	1984 Sales Tax
Red Willow County		
Agriculture	\$ 1,852,601	\$ 66,934.60
Mining	269,072	9,842.77
Construction	739,819	26,770.87
Manufacturing	351,004	12,671.16
Transportation	12,252,828	444,038.62
Wholesale	2,891,303	104,435.07
Retail	49,089,562	1,766,842.69
Banking, Insurance, Real Estate	0	0.00
Services	6,268,391	226,788.57
Other	6,212,861	223,393.03
County Total	\$79,927,441	\$2,881,717.38
Richardson County		
Agriculture	\$ 218,373	\$ 7,845.80
Mining	0	0.00
Construction	470,527	16,805.60
Manufacturing	—	—
Transportation	5,658,558	206,913.94
Wholesale	659,123	23,924.11
Retail	22,780,445	824,634.02
Banking, Insurance, Real Estate	0	0.00
Services	3,776,614	136,511.82
Other	1,336,108	50,623.41
County Total	\$34,899,748	\$1,267,258.70
Rock County		
Agriculture	\$ —	\$ —
Mining	0	0.00
Construction	377,415	13,405.83
Manufacturing	—	—
Transportation	—	—
Wholesale	0	0.00
Retail	4,254,922	154,257.48
Banking, Insurance, Real Estate	0	0.00
Services	1,099,162	39,755.77
Other	810,783	29,800.59
County Total	\$6,542,282	\$237,219.67
Saline County		
Agriculture	\$ 402,357	\$ 14,556.26
Mining	—	—
Construction	191,138	6,868.16
Manufacturing	396,370	14,297.00
Transportation	4,759,655	175,084.47
Wholesale	572,513	20,666.64
Retail	33,159,932	1,197,741.93
Banking, Insurance, Real Estate	—	—
Services	2,874,949	104,105.03
Other	3,908,886	141,819.85
County Total	\$46,265,800	\$1,675,139.34
Sarpy County		
Agriculture	\$ 1,269,049	\$ 46,132.10
Mining	—	—
Construction	1,033,909	36,869.16
Manufacturing	5,373,370	191,377.67
Transportation	10,194,534	377,351.50
Wholesale	2,123,182	77,286.52
Retail	127,032,055	4,573,092.79
Banking, Insurance, Real Estate	739,553	26,575.60
Services	24,316,754	879,127.86
Other	12,129,126	441,419.65
County Total	\$184,211,532	\$6,649,232.85
Saunders County		
Agriculture	\$ 885,976	\$ 31,419.65
Mining	—	—
Construction	573,356	20,438.81
Manufacturing	160,061	5,691.39
Transportation	4,598,537	168,556.55
Wholesale	431,813	15,755.42
Retail	27,579,338	997,345.67
Banking, Insurance, Real Estate	—	—
Services	3,249,071	117,020.19
Other	2,586,730	92,733.83
County Total	\$40,064,882	\$1,448,981.51

Nebraska Business Classification	1984 Net Taxable Sales	1984 Sales Tax
Scotts Bluff County		
Agriculture	\$ 11,553,572	\$ 417,286.43
Mining	—	—
Construction	1,708,487	61,265.99
Manufacturing	3,664,111	133,052.04
Transportation	20,658,010	754,851.58
Wholesale	10,424,082	380,371.26
Retail	112,137,235	4,072,749.75
Banking, Insurance, Real Estate	466,171	16,954.73
Services	14,947,870	545,951.76
Other	8,947,348	324,627.56
County Total	\$184,506,886	\$6,707,113.20
Seward County		
Agriculture	\$ 1,391,130	\$ 49,907.71
Mining	—	—
Construction	1,213,046	43,116.32
Manufacturing	1,282,697	47,192.12
Transportation	8,295,712	302,751.59
Wholesale	485,458	17,573.84
Retail	26,069,250	941,993.32
Banking, Insurance, Real Estate	0	0.00
Services	5,875,333	213,275.14
Other	3,650,426	132,120.76
County Total	\$48,263,052	\$1,747,930.80
Sheridan County		
Agriculture	\$ 875,909	\$ 31,406.06
Mining	—	—
Construction	377,973	14,762.62
Manufacturing	548,057	19,775.40
Transportation	4,474,260	163,238.49
Wholesale	533,842	19,543.32
Retail	18,663,233	673,401.29
Banking, Insurance, Real Estate	0	0.00
Services	2,236,255	80,807.28
Other	2,471,295	89,176.41
County Total	\$30,180,824	\$1,092,110.87
Sherman County		
Agriculture	\$ 167,886	\$ 6,043.98
Mining	0	0.00
Construction	65,642	2,307.51
Manufacturing	101,498	3,607.25
Transportation	—	—
Wholesale	237,103	8,521.18
Retail	4,304,267	155,189.11
Banking, Insurance, Real Estate	0	0.00
Services	717,522	25,985.75
Other	2,117,709	77,127.57
County Total	\$7,711,627	\$278,782.35
Sioux County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	0	0.00
Transportation	—	—
Wholesale	—	—
Retail	1,203,184	43,349.16
Banking, Insurance, Real Estate	0	0.00
Services	238,926	8,625.22
Other	205,897	7,482.37
County Total	\$1,648,007	\$59,456.75
Stanton County		
Agriculture	\$ —	\$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	0	0.00
Retail	3,458,398	125,154.77
Banking, Insurance, Real Estate	—	—
Services	784,201	28,180.62
Other	2,509,446	91,444.96
County Total	\$6,752,045	\$244,780.35

Nebraska Business Classification	1984 Net Taxable Sales	1984 Sales Tax
Thayer County		
Agriculture	\$ 523,971	\$ 19,002.85
Mining	—	—
Construction	966,662	34,322.82
Manufacturing	504,884	18,192.69
Transportation	6,530,522	238,855.20
Wholesale	303,388	10,931.83
Retail	12,713,310	460,126.29
Banking, Insurance, Real Estate	—	—
Services	2,427,034	87,548.34
Other	1,303,797	47,124.05
County Total	\$25,273,568	\$916,104.07

Thomas County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	1,748,411	63,141.40
Banking, Insurance, Real Estate	0	0.00
Services	387,803	13,880.70
Other	523,698	18,928.49
County Total	\$2,659,912	\$95,950.59

Thurston County		
Agriculture	\$ —	\$ —
Mining	000	0.00
Construction	—	—
Manufacturing	277,002	9,963.60
Transportation	—	—
Wholesale	—	—
Retail	6,334,693	228,940.86
Banking, Insurance, Real Estate	0	0.00
Services	829,844	30,151.69
Other	1,323,475	48,426.49
County Total	\$8,765,014	\$317,482.64

Valley County		
Agriculture	\$ 224,731	\$ 7,973.35
Mining	—	—
Construction	—	—
Manufacturing	418,896	14,767.78
Transportation	3,733,376	136,896.02
Wholesale	—	—
Retail	12,817,019	461,189.73
Banking, Insurance, Real Estate	—	—
Services	2,998,166	108,336.39
Other	2,199,374	78,597.38
County Total	\$22,391,562	\$807,760.65

Washington County		
Agriculture	\$ 1,294,322	\$ 46,277.86
Mining	—	—
Construction	977,106	35,322.96
Manufacturing	1,476,897	52,769.09
Transportation	11,511,477	420,562.12
Wholesale	314,081	11,427.50
Retail	23,328,044	843,477.74
Banking, Insurance, Real Estate	0	0.00
Services	2,812,625	102,149.75
Other	3,538,967	126,795.91
County Total	\$45,253,519	\$1,638,782.93

Nebraska Business Classification	1984 Net Taxable Sales	1984 Sales Tax
Wayne County		
Agriculture	\$ 205,653	\$ 7,434.79
Mining	0	0.00
Construction	399,433	14,159.16
Manufacturing	—	—
Transportation	5,581,688	203,290.05
Wholesale	—	—
Retail	19,744,525	713,126.49
Banking, Insurance, Real Estate	—	—
Services	2,413,587	98,730.90
Other	1,939,354	70,210.89
County Total	\$30,284,240	\$1,106,952.28

Webster County		
Agriculture	\$ 846,755	\$ 30,424.32
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	201,540	7,335.09
Retail	5,755,952	207,823.43
Banking, Insurance, Real Estate	—	—
Services	1,046,161	37,787.71
Other	3,284,365	119,978.77
County Total	\$11,134,773	\$403,349.32

Wheeler County		
Agriculture	\$ —	\$ —
Mining	0	0.00
Construction	—	—
Manufacturing	0	0.00
Transportation	—	—
Wholesale	—	—
Retail	362,260	13,013.68
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	492,541	17,667.34
County Total	\$854,801	\$30,681.02

York County		
Agriculture	\$ 2,024,877	\$ 72,674.63
Mining	—	—
Construction	2,317,729	82,567.48
Manufacturing	1,639,730	58,992.08
Transportation	9,119,212	332,075.98
Wholesale	1,892,129	67,856.84
Retail	39,291,119	1,417,561.52
Banking, Insurance, Real Estate	—	—
Services	14,730,310	530,858.55
Other	3,406,049	122,939.49
County Total	\$74,421,155	\$2,685,526.57

Unallocated and Non-Resident Returns		
Agriculture	\$ 6,410,922	\$ 228,948.70
Mining	2,004,007	72,886.32
Construction	4,869,553	173,593.13
Manufacturing	133,651,627	4,863,678.44
Transportation	23,305,047	749,081.85
Wholesale	70,442,760	2,491,528.21
Retail	162,231,676	5,878,102.23
Banking, Insurance, Real Estate	12,620,209	456,869.61
Services	118,561,163	4,267,775.23
Other	95,997,279	3,535,841.05
Total	\$630,094,243	\$22,718,304.77

State Total:		
Agriculture	\$ 123,825,112	\$ 4,461,238.20
Mining	23,077,801	828,593.50
Construction	128,079,824	4,572,684.64
Manufacturing	338,639,404	14,124,143.83
Transportation	1,011,070,442	36,765,118.76
Wholesale	495,833,639	17,788,636.48
Retail	4,302,060,731	155,170,714.33
Banking, Insurance, Real Estate	40,008,409	1,445,985.43
Services	887,458,686	32,471,116.50
Other	749,906,936	27,186,383.23
State Total	\$8,149,960,984	\$294,814,814.99

Note: — means included in other
0 means no net taxable sales

Table 5

City Sales Tax Returned to Municipalities

City	Total Sales Tax Returned 1984	Total Sales Tax Returned 1983	Net Change	Percent Increase
Omaha	\$40,352,096	\$38,281,631	\$2,070,465	5.4%
Lincoln	11,557,606	11,217,100	340,505	3.0
Bellevue	1,780,571	1,647,430	133,141	8.1
North Platte	1,555,448	1,678,464	(123,016)	(7.3)
Ógallala	468,135	484,435	(16,300)	(3.4)
Sidney	397,612	394,314	3,298	0.8
Lewellen	15,213	15,560	(347)	(2.2)
Gordon	160,806	178,907	(18,101)	(10.1)
Kimball	200,445	225,542	(25,098)	(11.1)
Oshkosh	47,808	49,547	(1,739)	(3.5)
Rushville	60,428	73,086	(12,659)	(17.3)
Chappell ¹	41,654	36,473	5,181	14.2
Chadron ²	77,887	—	77,887	—
Total	\$56,715,708	\$54,282,490	\$2,433,218	4.5

¹ City sales tax was effective April 1, 1983 and 1983 amount is for April through December.

² City sales tax was effective October 1, 1984 and 1984 amount is for October through December.

Table 6

General Fund Sales Tax Cash Revenues

Month	Calendar Year 1984	Calendar Year 1983	Net Change	Percent Change	Percent Change Adjusted*
January	\$ 24,640,870	\$ 22,926,360	\$ 1,714,510	7.5%	(6.0%)
February	24,450,759	21,582,958	2,867,801	13.3	(0.9)
March	26,923,648	26,154,415	769,233	2.9	(9.9)
April	23,592,924	25,271,342	(1,678,418)	(6.6)	(6.6)
May	25,832,250	25,987,706	(155,456)	(0.6)	(0.6)
June	26,398,033	29,313,726	(2,915,693)	(9.9)	(9.9)
July	25,155,512	29,399,490	(4,243,978)	(14.4)	(2.2)
August	25,614,840	31,254,485	(5,639,645)	(18.0)	(6.3)
September	25,437,734	32,560,580	(7,122,846)	(21.9)	(10.7)
October	25,096,491	26,815,597	(1,719,106)	(6.4)	7.0
November	25,204,834	26,052,399	(847,565)	(3.3)	10.6
December	30,644,209	35,341,511	(4,697,302)	(13.3)	(0.9)
Total	\$308,992,104	\$332,660,569	\$(23,668,465)	(7.1)	(3.4)

* The percent change adjusted represents the percent increase after adjusting the cash revenues to comparable bases. Note: Food sales were exempted from sales tax effective October 1, 1983.

General Fund Sales Tax Cash Receipts

Table 7

Month	Calendar Year 1984	Calendar Year 1983	Net Change	Percent Change
January	\$ 36,626,157	\$ 28,655,373	\$ 7,970,784	27.8%
February	21,944,933	27,560,098	(5,615,165)	(20.4)
March	28,386,295	27,294,776	1,091,519	4.0
April	25,007,734	23,273,598	1,734,136	7.5
May	27,572,973	39,359,944	(11,786,971)	(29.9)
June	26,581,711	28,706,205	(2,124,494)	(7.4)
July	25,995,116	28,683,205	(2,688,089)	(9.4)
August	25,331,990	29,618,294	(4,286,304)	(14.5)
September	23,857,273	31,544,059	(7,686,786)	(24.4)
October	27,534,823	32,433,743	(4,898,920)	(15.1)
November	25,133,082	10,985,832	14,147,250	128.8
December	25,125,466	41,892,330	(16,766,864)	(40.0)
Total	\$319,097,553	\$350,007,457	\$(30,909,904)	(8.8)

The amounts shown include the Cash Reserve Fund Receipts starting with September 1983. Total amounts were \$16,459,037 for 1983 and \$19,115,835 for 1984.

Revised 1982 and 1983 General Fund Sales Tax Cash Revenues

Table 8

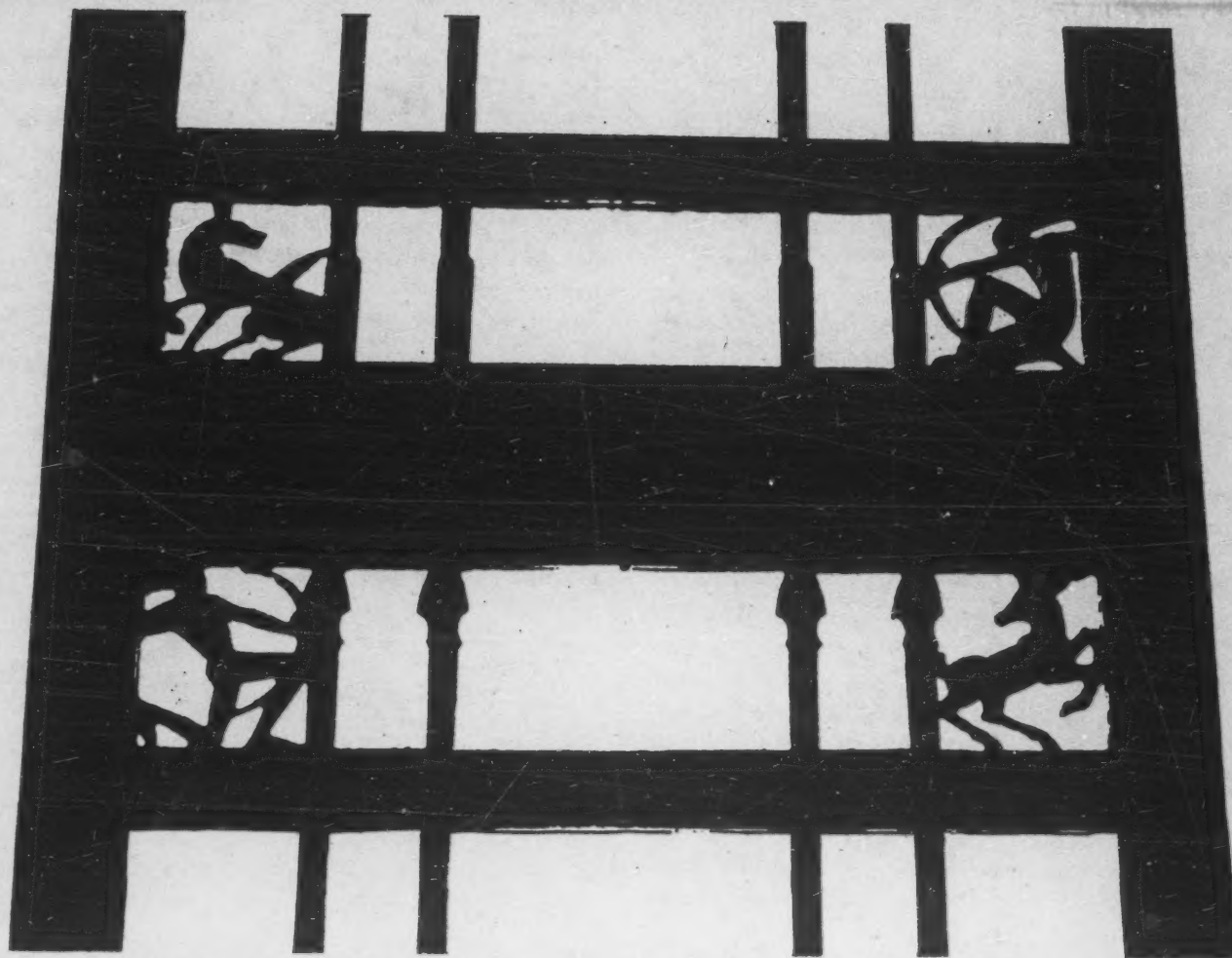
Month	Calendar Year 1983	Calendar Year 1982	Net Change	Percent Change	Percent Change Adjusted*
January	\$ 22,926,360	\$ 19,869,218	\$ 3,057,142	15.4%	(1.1%)
February	21,582,958	18,786,377	2,796,581	14.9	(1.5)
March	26,154,415	21,725,979	4,428,436	20.4	3.2
April	25,271,342	21,920,621	3,350,721	15.3	(1.2)
May	25,987,706	25,810,238	177,468	0.7	0.7
June	29,313,726	27,431,732	1,881,994	6.9	6.9
July	29,399,490	26,877,675	2,521,815	9.4	(4.3)
August	31,254,485	25,626,274	5,628,211	22.0	6.7
September	32,560,580	27,360,600	5,199,980	19.0	4.1
October	26,815,597	25,816,739	998,858	3.9	(9.1)
November	26,052,399	25,941,388	111,011	0.4	(12.1)
December	35,341,511	32,800,154	2,541,357	7.7	(5.7)
Total	\$332,660,569	\$299,966,995	\$32,693,574	10.9	(1.2)

*The percent change adjusted represents the percent increase after adjusting the cash revenues to comparable bases.

Table 9

Revised 1982 and 1983 General Fund Sales Tax Cash Receipts

Month	Calendar Year 1983	Calendar Year 1982	Net Change	Percent Change
January	\$ 28,655,373	\$ 17,728,454	\$10,926,919	61.6%
February	27,560,098	23,898,126	3,661,972	15.3
March	27,294,776	22,662,343	4,632,433	20.4
April	23,273,598	18,344,257	4,929,341	26.9
May	39,359,944	19,688,105	19,671,839	99.9
June	28,706,205	29,542,651	(836,446)	(2.8)
July	28,683,205	20,279,308	8,403,897	41.4
August	29,618,294	30,280,020	(661,726)	(2.2)
September	31,544,059	23,747,602	7,796,457	32.8
October	32,433,743	24,781,680	7,652,063	30.9
November	10,985,832	25,883,386	(14,897,554)	(57.6)
December	41,892,330	27,909,095	13,983,235	50.1
Total.	\$350,007,457	\$284,745,027	\$65,262,430	22.9



MISCELLANEOUS TAX

Miscellaneous tax sources accounted for \$109,378,155 of the deposits into the General Fund for calendar year 1984. There are some 20 major classifications of miscellaneous taxes. The largest deposits to the General Fund from these taxes are attributed to the tobacco products tax, excise taxes on alcoholic beverages, interest on investments, and the pari-mutuel wagering tax.

Statistics on the motor fuels and aviation fuels taxes collected by the Nebraska Department of Revenue are also included in this section. Of these receipts from the motor fuels, gasohol, and special fuels taxes, one cent per gallon is deposited in the City and County Road Fund. The receipts from the variable excise tax portion of motor fuels is deposited in the Highway Cash Fund. The remainder is deposited in the Highway Trust Fund.

A portion of the motor fuels receipts in the Highway Trust Fund along with revenues collected

from various motor vehicle fees and motor vehicle sales tax comprise the Highway Allocation Fund which is distributed by the Department of Roads based on a formula created by law.

The receipts from the aviation fuels tax are deposited in the Aircraft Fuels Tax Fund and any refunds for aviation fuels are paid from this fund. The tax on aviation fuels used for air school purposes is totally refunded. A partial refund of one-half of the aviation fuels tax rate is allowed on all fuel used for operating and propelling aircraft. One percent of the aviation fuels collections is deposited in the General Fund. The remainder is then distributed to the Nebraska Department of Aeronautics Cash Fund.

STATISTICAL DATA

Calendar year 1984 and calendar year 1983 General Fund Miscellaneous tax cash receipts are compared in Table 1. An explanation of the major

miscellaneous taxes is given in Table 1 of the general information section.

The alcoholic beverages tax revenue and gallonage for calendar year 1983 is reported in Table 2. Amounts given are what was reported by the Nebraska Liquor Control Commission for the specified period.

A history of the total alcoholic beverage revenue and gallonage for the period 1970 through 1982 and a chronology of tax rates are also shown.

The trend in cigarette sales and tax receipts for the period from 1964 through 1984 is indicated in Table 3. Prior to the tax rate increase which occurred April 28, 1971, all of the cigarette tax receipts were deposited to the General Fund.

The 5¢ per package increase was used for capital construction projects. Effective July 1, 1980, 1¢ is deposited in the Outdoor Recreation Development Cash Fund, 8¢ is deposited in the General Fund, and the remainder is used for capital construction projects. A 1¢ increase, effective August 30, 1981, was deposited to the General Fund and appropriated to the Department of Health. Effective May 1, 1982 the amount deposited to the General Fund was increased to 13¢, setting a tax rate of 18¢ per package. The current distribution of the remaining 5¢ is described in the State Revenue Sources table.

A comparison of the calendar year 1984 and calendar year 1983 pari-mutuel receipts is included in Table 4. The figure shown for the amount taxable is derived because the tax rate is effective for the gross sum wagered in excess of one million dollars for race tracks with racing more than 3 days in a week.

Included are graphs of the total net taxable gallons and calculated net tax due for importing dealers, gasohol, and special fuels for the last 5 years.

Table 5 shows a comparison of importing dealers net taxable gallons for calendar years

1984 and 1983, and the calculated net tax due. The net taxable gallons shown are motor fuels imported or manufactured during the specific period and available for consumption.

Table 6 is the same format as Table 5 for Special Fuels net taxable gallons and calculated net tax due. The special fuels tax is imposed on the number of gallons of fuel used during the tax period.

Table 7 reports aviation fuels net taxable gallons and calculated tax revenue for calendar year 1984.

Table 8 compares the number of net taxable gallons of gasohol for calendar years 1984 and 1983. Net taxable gallons includes gallons imported and gallons blended in Nebraska.

Table 9 reports the interstate motor carriers' net taxable gallons and calculated revenue for calendar year 1984. The calculated gallons of fuel the interstate motor carriers used in Nebraska is based on the number of miles traveled in Nebraska. The net taxable gallons figure is the difference between the calculated gallons of fuel used in Nebraska and the number of gallons purchased in Nebraska. The calculated tax due is the tax imposed on the net taxable gallons of fuel.

Litter fee receipts for tax years 1984 and 1983 are included in Table 10. The proceeds of this fee are deposited in the Nebraska Litter Reduction and Recycling Fund.

Table 11 compares the lodging tax collected by the Nebraska Department of Revenue and returned to the counties for calendar years 1982 and 1981. The lodging tax amounts shown are net of the statutory administration fee.

The receipts from Bingo Tax, Lottery and Raffle Tax, and Pickle Card Distributors for 1984 and 1983 are shown in Table 12.

General Fund Miscellaneous Tax Cash Receipts

Table 1

Source	Calendar Year 1984	Calendar Year 1983	Net Change	Percent Increase
Aviation Fuels Tax	\$ 19,399	\$ 16,226	\$ 3,173	19.6%
Liquor Taxes	12,972,163	13,734,083	(761,920)	(5.5)
Tobacco Products Tax	21,204,712	20,777,081	427,631	2.1
Pari-mutuel Wagering Tax	9,235,501	9,243,014	(7,513)	(0.1)
Documentary Stamp Tax	1,976,428	1,736,528	239,900	13.8
Admissions & Entertainment Taxes	3,648,000	627,879	3,020,121	481.0
Corporation Occupation Tax	4,297,739	4,237,717	60,022	1.4
Estate Tax	7,087,254	3,935,224	3,152,030	80.1
Revenue from Others	1,246,602	1,132,564	114,038	10.1
Revenue from Services	2,160,021	2,225,804	(65,783)	(3.0)
Motor Vehicle Driver's License	2,455,816	2,432,845	22,971	0.9
Motor Vehicle Registration Fees	460,143	412,852	47,291	11.5
Motor Vehicle Title Fees	1,137,171	1,119,537	17,634	1.6
Other Motor Vehicle Licenses Fees	752,242	730,048	22,194	3.0
General Business Fees	1,231,174	1,178,703	52,471	4.5
Trade and Professional Fees	881,387	1,123,302	(241,915)	(21.5)
Nonoccupational Fees	5,741,690	4,963,050	778,640	15.7
Interest on Investments	14,995,786	7,822,754	7,173,032	91.7
Fines, Penalties, Interest, Rentals	39,281	402,325	(363,044)	(90.2)
Sale of Goods and Assets	348,048	256,853	91,195	35.5
Insurance Premium Tax	13,355,769	12,826,655	529,114	4.1
Miscellaneous Receipts	4,131,829	691,083	3,440,746	497.9
Total.	\$109,378,155	\$91,626,127	\$17,752,028	19.4

Table 2

Alcoholic Beverage Gallonage and Revenue for 1984

Month	Beer Gallonage	Beer Revenue	Alcohol & Spirits Gallons	Fortified Wine Gallons	Lt. Wine Gallons	Alcohol & Spirits & Wines Revenue
January	2,679,316	\$ 371,354.44	217,548	15,225	206,646	\$ 744,091.05
February	2,796,658	387,617.25	149,392	13,545	106,989	492,330.78
March	3,034,496	420,663.95	172,595	14,750	110,272	559,101.74
April	3,648,050	505,715.60	191,611	12,880	150,018	634,135.82
May	3,230,710	447,771.75	198,102	11,925	166,883	661,480.45
June	3,803,553	527,173.73	236,544	13,698	171,412	771,312.26
July	3,807,175	528,903.86	150,730	11,503	126,121	505,756.70
August	4,026,740	558,114.75	167,188	12,791	125,104	551,914.21
September	4,128,138	572,576.80	186,205	12,326	138,729	611,494.87
October	3,075,838	427,079.14	182,904	12,742	145,617	607,441.50
November	3,158,678	436,778.97	255,943	13,769	164,801	819,864.97
December	3,016,361	418,065.91	224,877	14,403	224,437	774,465.84
Total	40,405,713	\$5,601,816.15	2,333,639	159,557	1,837,029	\$7,733,390.19

Alcoholic Beverage Gallonage and Revenue for 1970 - 1984

Year	Total Gallonage	Total Revenue
1970	34,460,020	\$6,452,124.20
1971	35,900,734	6,938,642.74
1972	36,216,173	7,740,112.19
1973	37,704,578	9,174,479.22
1974	39,698,058	9,803,725.20
1975	40,233,818	9,913,136.76
1976	40,759,631	10,089,809.06
1977	43,687,138	11,036,820.66
1978	44,778,106	11,820,991.39
1979	45,966,132	12,111,716.77
1980	47,236,082	12,763,015.34
1981	47,424,970	13,334,772.66
1982	46,001,867	13,983,127.01
1983	46,025,192	13,734,082.67
1984	44,735,938	13,335,206.34

CHRONOLOGY OF NEBRASKA LIQUOR TAX RATES

Effective Date	Beer	Alcohol and Spirits	Light Wines (14% or Less Alcohol)	Fortified Wines (More than 14% Alcohol)
May 24, 1935	3¢	\$.50	5¢	\$.15
May 1, 1937	3.5¢	\$.80	15¢	\$.40
May 30, 1947	4¢	\$ 1.00	20¢	\$.55
August 25, 1951	4¢	\$ 1.20	20¢	\$.55
May 22, 1963	6¢	\$ 1.20	20¢	\$.55
January 1, 1963	6¢	\$ 1.60	20¢	\$.55
April 1, 1965	8¢	\$ 1.60	20¢	\$.55
July 1, 1972 ¹	10¢	\$ 2.00	75¢	\$.75
June 1, 1977	11¢	\$ 2.25	85¢	\$.85
September 7, 1979 ¹	12¢	\$ 2.50	55¢	\$ 1.10
August 30, 1981	14¢	\$ 2.75	65¢	\$ 1.25

Nebraska Cigarette Tax Receipts

Table 3

Year	Hand Stamps	Fractional Stamps	Meter Impressions	Number of Packages Taxed	Cigarette Tax Receipts
1962.....	6,529,700		165,109,810	171,639,510	\$ 6,524,449
1963.....	6,256,000		161,592,500	167,848,500	8,117,806
1964.....	4,047,000		156,783,500	160,830,500	9,179,067
1965 ¹	3,752,000		156,241,520	159,993,520	11,276,852
1966.....	4,893,000		151,906,880	156,799,880	11,985,845
1967.....	4,491,000		153,434,000	157,925,000	12,010,375
1968.....	2,472,100		155,010,550	157,482,650	11,974,465
1969.....	2,358,600		154,359,450	156,718,050	11,905,706
1970.....	2,007,400		158,304,490	160,311,890	12,170,433
1971 ²	1,752,150		156,999,386	158,751,536	17,117,404
1972.....	1,616,000		158,600,670	160,216,670	19,770,429
1973.....	1,550,500		165,326,290	166,876,790	20,553,919
1974.....	725,000		174,614,280	175,339,280	21,641,451
1975.....	2,104,000		177,884,280	179,988,280	22,215,027
1976.....	2,685,000		180,347,110	183,032,110	22,570,880
1977.....	2,754,000		180,273,490	183,027,490	22,517,276
1978.....	2,740,000		179,578,000	182,318,000	22,408,593
1979.....	2,865,000		178,611,000	181,476,000	22,309,681
1980.....	2,966,000		180,690,000	183,656,000	22,587,450
1981 ³	3,285,000		183,740,800	187,025,800	23,649,402
1982 ⁴	3,645,000		179,534,400	183,179,400	29,191,135
1983.....	3,264,000		164,742,600	168,006,600	28,594,286
1984 ⁵	3,318,000	684,720	169,230,400	173,233,120	29,415,184

¹ Cigarette Tax rate increased from 6 cents to 8 cents per package on April 1, 1965.

² Cigarette Tax rate increased from 8 cents to 13 cents per package on April 28, 1971.

³ Cigarette Tax rate increased from 13 cents to 14 cents per package on August 30, 1981.

⁴ Cigarette Tax rate increased from 14 cents to 18 cents per package on May 1, 1982.

⁵ Cigarette Tax rate for packages containing more than 20 cigarettes per package changed to .9 cents per cigarette effective August 1, 1984.

Table 4

Comparative Parimutuel Report

Organization	AMOUNT WAGERED		AMOUNT TAXABLE		TAX PAID		INCREASE IN TAX PAID 1984 over 1983
	1984	1983	1984	1983	1984	1983	
Hall County Livestock Improvements Assoc.	\$ 26,683,998	\$ 25,212,738	\$ 25,683,998	\$24,212,738	\$1,284,200	\$1,210,637	\$73,563
Knights of Ak-Sar-Ben	143,898,416	137,032,883	142,898,416	136,032,883	7,144,921	6,801,644	343,277
Nebraska State Board of Agriculture	20,243,893	20,862,467	19,243,893	19,862,467	577,317	993,123	(415,806)
Platte County Agriculture Society	8,331,258	7,711,097	3,331,258	2,711,097	166,563	135,555	31,008
Atokad Agriculture & Racing Assoc.	5,836,698	5,791,105	836,698	791,105	104,335 ¹	102,055 ¹	2,280
Total	\$204,994,263	\$196,610,290	\$191,994,263	\$183,610,290	\$9,277,336	\$9,243,014	\$(39,242)

¹ In 1981 Atokad had a tax liability of \$232,778.45 but were not able to pay. Atokad paid \$127,717 in 1982, \$62,500 in 1983 and \$62,500 in 1984. Tax liability for 1983 was \$39,555 and for 1984 was \$41,835.

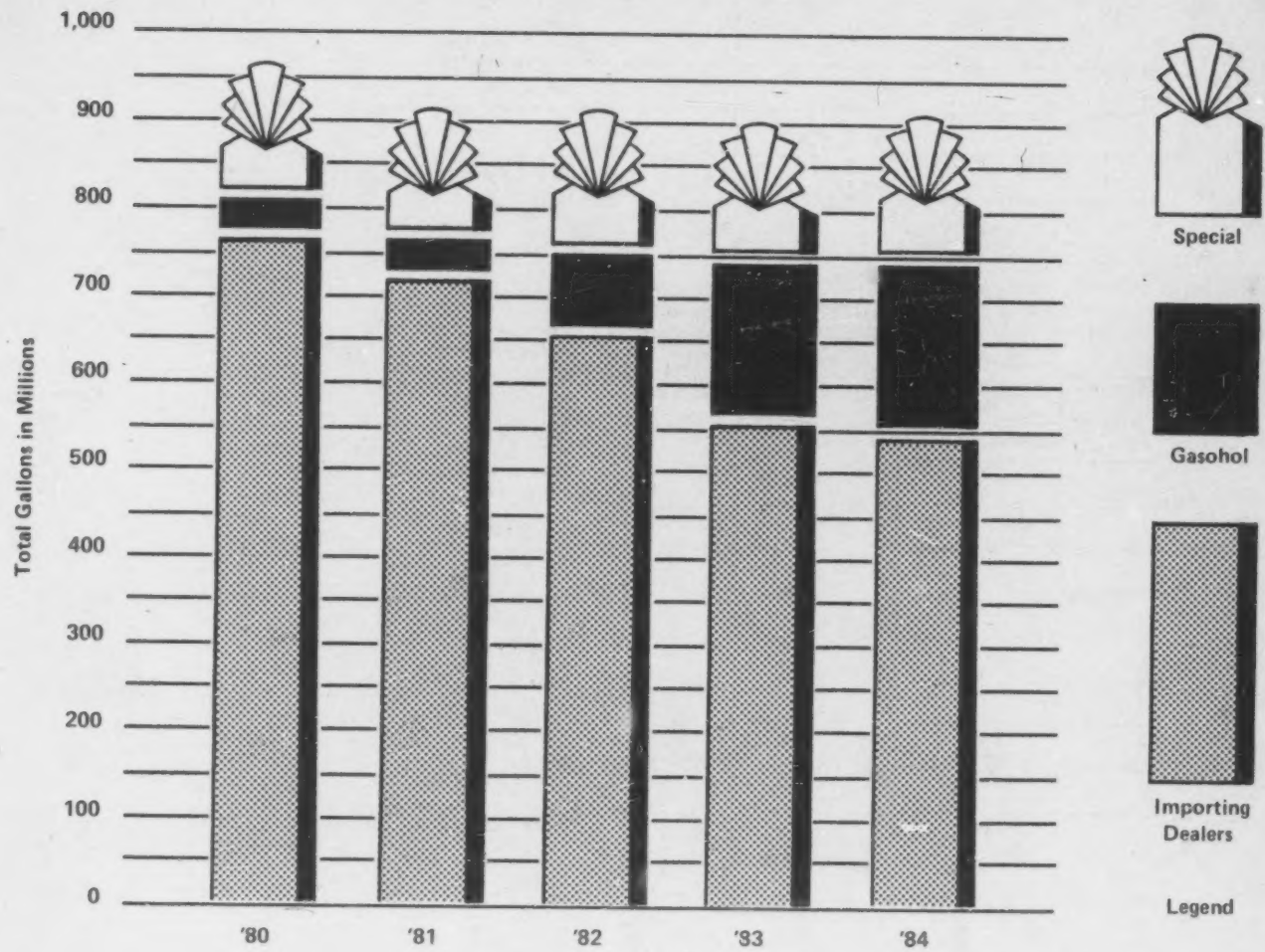
History of Pari Mutuel Wagering Tax Rates
Effective following Fonner Park Races in 1959

Year	Rate
1959	.2%
1960	.2%
1961	.2%
1962	.2%
1963	.3%
1964	.3%
1965	.4%
1966	.4%
1967	.4%
1968	.4%
1969	.4%
1970	.4%
1971	.4%
1972	.4%
1973	.5%
1974	.5%
1975	.5%
1976	.5%
1977	.5%
1978	.5%
1979	.5%
1980	.5%
1981	.5%
1982	.5%
1983	.5% ²
1984	.5% ³

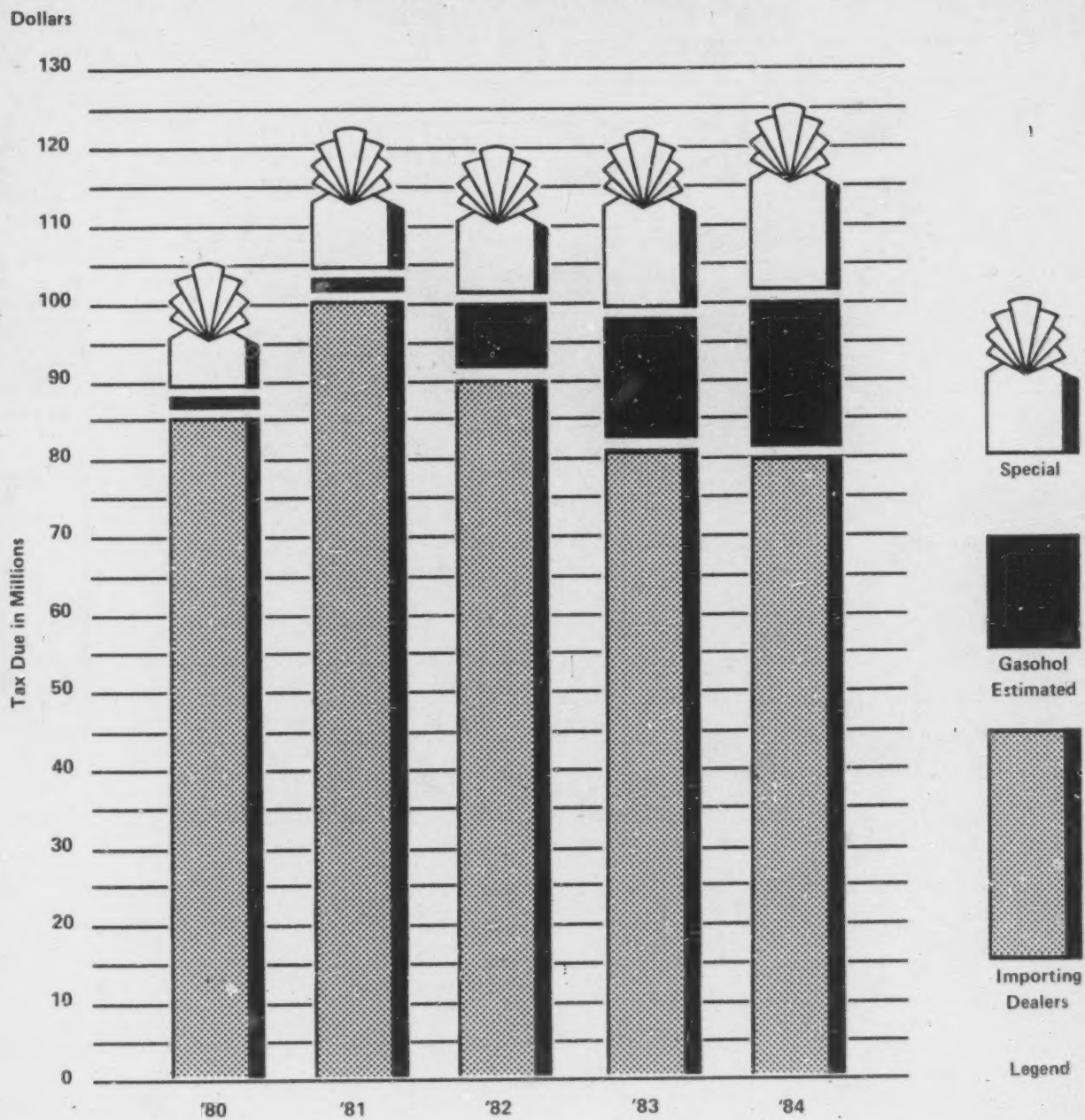
² Effective March 24, 1982, and up to January 1, 1986, the first \$5 million wagered at a meet where races are not held more than three days per week are not taxed. At all other meets, the first million dollars wagered is not taxed. All amounts wagered in excess of these limits are taxed at the rate of five percent.

³ Effective July 10, 1984, tax rate is 3% for State Fair Grounds racing.

Motor Fuels Gallonage



Calculated Motor Fuels Tax Due



Importing Dealers Net Taxable Gallons and Calculated Net Tax Due

Table 5

Month	1984 Net Taxable Gallons	1983* Net Taxable Gallons	Percent Change	1984 Calculated Net Tax Due
January	40,143,207	42,054,476	(4.5%)	\$ 6,110,767
February	35,030,605	36,656,987	(4.4)	5,333,360
March	41,556,869	55,775,424	(25.5)	6,327,092
April	44,199,324	46,246,612	(4.4)	6,811,457
May	50,403,508	49,130,634	2.6	7,581,641
June	49,463,525	54,826,401	(9.8)	7,439,613
July	51,341,122	50,592,948	1.5	7,569,943
August	52,976,542	50,596,768	4.7	7,812,913
September	43,743,435	47,791,580	(8.5)	6,446,176
October	49,360,963	46,700,865	5.7	7,178,762
November	45,997,924	41,552,065	10.7	6,688,248
December	40,685,525	46,635,668	(12.8)	5,914,808
Total	544,902,549	568,560,428	(4.2)	\$81,214,980

* Revised Amounts

Special Fuels Net Taxable Gallons and Calculated Net Tax Due

Table 6

Month	1984 Net Taxable Gallons	1983* Net Taxable Gallons	Percent Change	1984 Calculated Net Tax Due
January	11,762,402	11,357,862	3.6%	\$ 1,784,827
February	10,962,655	10,319,961	6.2	1,663,683
March	13,088,631	13,430,165	(2.5)	1,987,364
April	12,863,112	11,941,159	7.7	1,927,751
May	13,814,618	12,562,465	10.0	2,070,106
June	13,610,070	13,084,998	4.0	2,038,727
July	13,634,707	12,220,412	11.6	2,002,636
August	13,161,900	13,272,190	(0.8)	1,933,200
September	13,855,755	14,079,644	(1.6)	2,035,163
October	14,811,827	14,324,110	3.4	2,146,830
November	13,506,529	12,208,343	10.6	1,956,798
December	12,865,127	12,444,631	3.4	1,829,168
Total	157,937,333	151,245,940	4.4	\$23,376,253

* Revised Amounts

Table 7

Aviation Fuels Net Taxable Gallons for 1983 - 1984

Month	1984 Net Taxable Gallons	1983* Net Taxable Gallons	Percent Change	1984 Calculated Net Tax Due
January	2,764,682	2,279,310	21.3%	\$ 137,121
February	2,750,179	1,952,838	40.8	136,314
March	3,131,033	2,553,431	22.6	155,245
April	3,121,897	2,437,255	28.1	154,776
May	3,387,031	2,799,706	21.0	167,801
June	3,671,692	2,694,749	36.3	181,976
July	3,303,509	3,174,627	4.1	163,506
August	3,895,828	3,318,057	17.4	193,011
September	3,108,691	3,310,371	(6.1)	154,039
October	3,246,551	3,236,874	0.3	160,932
November	2,795,713	2,710,927	3.1	138,443
December	3,190,453	2,764,682	15.4	158,143
Total.	38,367,259	33,232,827	15.4	\$1,901,307

* Revised Amounts

Table 8

Gasohol Net Taxable Gallons

Month	1984 Net Taxable Gallons	1983* Net Taxable Gallons	Percent Change	1984 Calculated Net Tax Due
January	15,722,242	11,027,849	42.6%	\$ 1,626,938
February	14,648,874	10,730,738	36.5	1,297,231
March	15,189,461	12,960,802	17.2	1,345,103
April	15,348,556	12,145,871	26.4	1,328,648
May	17,037,504	13,773,403	23.7	1,474,852
June	18,179,818	15,529,517	17.1	1,573,736
July	17,121,247	14,415,363	18.8	1,686,126
August	18,397,554	17,331,090	6.2	1,810,162
September	16,782,768	17,988,606	(6.7)	1,651,861
October	17,836,888	17,051,023	4.6	1,721,109
November	18,058,946	16,793,529	7.5	1,742,959
December	18,094,710	18,389,818	(1.6)	1,745,783
Total.	202,418,568	178,137,610	13.6	\$19,004,507

* Revised Amounts

Interstate Motor Carriers Net Taxable Gallons and Calculated Net Tax Due for 1984

Table 9

Month	Calculated Gallons Used in Nebraska	Gallons Purchased in Nebraska	1984 Net Taxable Gallons	1983 Net Taxable Gallons	Percent Change	1984 Calculated Net Tax Due
January	583,069	801,655	(218,586)	(160,152)	36.5%	\$ (33,662)
February	510,007	677,797	(167,790)	(149,384)	12.3	(25,843)
March	27,883,208	23,838,081	4,045,127	3,215,203	25.8	622,940
April	587,757	803,921	(216,164)	(203,708)	6.1	(32,857)
May	576,191	746,614	(170,423)	(154,320)	10.4	(25,904)
June	29,882,899	25,797,516	4,085,383	3,649,494	11.9	620,977
July	522,434	730,276	(207,842)	(162,820)	27.7	(30,971)
August	538,867	662,043	(123,176)	(172,323)	(28.5)	(18,354)
September	30,495,767	25,691,171	4,804,596	4,136,777	16.1	715,586
October	590,806	792,585	(201,779)	(229,660)	(12.1)	(29,662)
November	540,902	705,957	(165,055)	(174,898)	(5.6)	(24,264)
December	30,181,856	26,145,779	4,036,077	4,039,649	(0.1)	593,304
Total.	122,893,763	107,393,395	15,500,368	13,633,858	13.7	\$2,331,290

Litter Fee Receipts

Table 10

Month	Calendar Year 1984	Calendar Year 1983
January	\$ 174	\$ 5,617
February	859	3,135
March	1,102	569
April	138	4,684
May	167	438
June	(2,276)	39
July	76	7,182
August	1,149	0
September	226,200	317,274
October	325,347	238,569
November	8,095	(6,789)
December	9,786	1,587
Total.	\$570,816	\$572,305

Table 11

Lodging Tax Returned to Counties for 1984

County	Total Lodging Tax Returned 1984	Total Lodging Tax Returned 1983	Net Change	Percent Increase
Adams	\$ 34,422	\$ 29,657	\$ 4,765	16.1%
Buffalo	116,188	107,458	8,730	8.1
Cheyenne*	18,343	12,810	5,533	43.2
Custer	7,579	6,573	1,006	15.3
Dawes	20,879	19,420	1,459	7.5
Dawson	25,789	22,886	2,903	12.7
Douglas	767,943	701,848	66,096	9.4
Hall	129,624	124,883	4,741	3.8
Kearney*	40	—	40	—
Keith	52,212	48,165	4,047	(3.0)
Kimball	5,175	5,335	(160)	(3.0)
Lancaster	311,628	249,139	62,489	25.1
Lincoln	119,508	115,693	3,815	3.3
Madison	45,426	39,936	5,490	13.7
Morrill	1,811	1,670	141	8.4
Phelps*	5,997	—	5,997	—
Platte	33,592	32,945	647	2.0
Red Willow	10,789	10,361	428	4.1
Sarpy	40,955	37,681	3,273	8.7
Scotts Bluff	46,114	42,791	3,323	7.8
Sheridan	5,299	5,328	(29)	(0.6)
Webster*	1,512	803	710	88.4
York	33,107	34,782	(1,675)	(4.8)
Total	\$1,833,932	\$1,650,163	\$183,769	11.1

*See chronology for effective dates and tax rate.

CHRONOLOGY OF NEBRASKA LODGING TAX

Effective Date	State Rate	Counties with 2% Tax	Counties with 1% Tax
July 19, 1980	1%	—	—
August 1, 1980	1%	Buffalo, Dawes, Douglas, Hall, Keith Kimball*, Lancaster, Lincoln, Sarpy, and York	—
January 1, 1981	1%	Adams and Scotts Bluff	—
January 1, 1982	1%	Madison	—
April 1, 1982	1%	Custer	Red Willow
July 1, 1982	1%	Platte and Sheridan	—
October 1, 1982	1%	Dawson and Morrill	Kimball*
April 1, 1983	1%	Cheyenne	—
July 1, 1983	1%	Webster	—
January 1, 1984	1%	Phelps	—
April 1, 1984	1%	Kearney**	—

*Effective October 1, 1982, Kimball County reduced their lodging tax to 1%.

**Effective July 1, 1984 Kearney County rescinded their lodging tax.

Bingo, Lottery, Raffle and Pickle Card Distributor Tax Receipts

Month	Calendar Year 1984	Calendar* Year 1983
January	\$ 317,948	\$ 0
February	115,664	0
March	254	0
April	384,752	0
May	277,398	0
June	15,107	0
July	877,765	0
August	135,725	0
September	5,052	0
October	796,838	76,725
November	201,083	36,178
December	5,334	114
Total	\$3,132,920	\$113,017

* Effective date was August 26, 1983.

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PROPERTY TAX

In 1857, the Territorial Legislature adopted a property tax based on the Iowa Revenue Code which became the major source of state and local operating revenue. Intangible property was added to the tax base by the 1921 Legislature. Although the tax remains primarily a tax on real property, changes have been made in the classification of property as well as the ratio of assessed to actual values.

The growing need for public services caused property tax levies to steadily increase. Simultaneously, the importance of property (real property in particular) declined as a measure of wealth. The necessity for relieving property tax levies and providing new sources of revenue became apparent.

A constitutional amendment abolishing the property tax as a source of state revenue was approved by the voters of Nebraska in November 1966. In addition, the 77th Legislature repealed

the head and poll taxes, the tax on household goods, and certain miscellaneous personal property taxes. The Legislature adopted two broad based taxes in the Revenue Act of 1967 to obtain revenue in place of the taxes which were repealed. Property taxes are now levied exclusively by local units of government in Nebraska.

PERSONAL PROPERTY EXEMPTION

The 1972 Legislature enacted a law providing a partial exemption for taxation of certain classes of personal property. The classes of property which qualified for the exemption were agricultural income-producing machinery and equipment; business inventory; livestock; grain and seed; and poultry, fish, and fur-bearing animals.

This legislation provided for a 12½ percent exemption of actual value for calendar year 1973 on the classes of personal property enumerated

above. This exemption increased by 12½ percent a year until a total of 62½ percent of actual value was exempted in 1977.

The 1977 Legislature enacted LB 518, which extended this exemption to provide for the complete exemption of the above enumerated classes of personal property except for business inventory and livestock in calendar year 1978. The Legislature appropriated \$58.6 million as Personal Property Tax Relief for the reimbursement of these exemptions. Business inventories became totally tax exempt for calendar year 1979 and a reimbursement of \$62.2 million was appropriated for fiscal year 1979-80. Livestock became totally exempt in calendar year 1980 and a reimbursement of \$70 million was appropriated for fiscal year 1980-81.

The 1980 Legislature provided in LB 284 for the Personal Property Tax Relief of \$70 million to be distributed as follows: \$37,977,600 based on agricultural real estate in each county, \$31,022,400 based on commercial and industrial real estate in each county and \$1,000,000 based on suburban and residential real estate in each county. This formula is to be followed for fiscal years 1980-81 and 1981-82.

LB 816 passed by the 87th Legislature, second session 1982, eliminated the Personal property tax relief and the Government Subdivision Fund. LB 816 provided for the distribution in fiscal year 1982-83 for \$44,813,000 for the School Foundation and Equalization Fund, \$2,187,000 for aid to Technical Community Colleges, \$700,000 for aid to Natural Resources Districts, \$17.9 million for aid to incorporated municipalities, and \$17 million for aid to the counties. The governor through his veto power, and a special session of the Legislature reduced the amounts of aid. The school districts received \$40,616,100, incorporated municipalities aid was \$17,068,660, aid to counties was \$16,660,000, and aid to Natural Resource Districts was \$686,000.

The distribution of aid to incorporated municipalities is based on the ratio of the particular incorporated municipality's population to the total population of all incorporated municipalities. The population figures are from the 1980 Census of Population report of the Bureau of the Census. The distribution of aid to the counties is based on the ratio of the total amount of property taxes levied by the particular county for county purposes to the total amount of property taxes levied by all

the counties.

HOMESTEAD EXEMPTION

The 1969 Legislature enacted a limited homestead exemption law providing direct property tax relief to individual owners of residential property. This law, with some exceptions, provided for an exemption of \$800 of actual value for a residence valued at \$4,000 or more. This law defines homestead as a residence or mobile home and the land surrounding it, not exceeding one acre, or a residence or mobile home located on land leased by the owner of the residence or mobile home or a residential unit in a dwelling complex owned by a Not-for Profit Corporation. To qualify, the homestead must be occupied by the owner of record on January 1 of the year for which application for exemption is made. This application must be made to the county assessor on or before April 1.

The 1983 Legislature revised the benefits of the homestead exemption to the following:

- 100% of first \$35,000 of actual value for single, widowed, separated, or divorced person 65 or over with adjusted gross income of \$4,300 or less.
- 80% of first \$35,000 of actual value for single, widowed, separated, or divorced persons 65 or over with adjusted gross income between \$4,301 and \$4,800.
- 60% of first \$35,000 of actual value for single, widowed, separated, or divorced persons 65 or over with adjusted gross income between \$4,801 and \$5,300.
- 40% of first \$35,000 of actual value for single, widowed, separated, or divorced persons 65 or over with adjusted gross income between \$5,301 and \$5,800.
- 20% of first \$35,000 of actual value for single, widowed, separated or divorced persons 65 or over with adjusted gross income between \$4,801 and \$5,300.
- 100% of first \$35,000 of actual value for married couples with one spouse 65 or over with adjusted gross income of \$7,400 or less.
- 80% of first \$35,000 of actual value for married couples with one spouse 65 or over with adjusted gross income between \$7,401 and \$7,900.
- 60% of first \$35,000 of actual value for married couples with one spouse 65 or over with adjusted gross income between \$7,901 and \$8,400.
- 40% of first \$35,000 of actual value for married couples with one spouse 65 or over with ad-

justed gross income between \$8,401 and \$8,900.

20% of first \$35,000 of actual value for married couples with one spouse 65 or over with adjusted gross income between \$8,901 and \$9,400.

100% of first \$35,000 of actual value for married couples with both 65 or over with adjusted gross income of \$8,400 or less.

80% of first \$35,000 of actual value for married couples with both 65 or over with adjusted gross income between \$8,401 and \$8,900.

60% of first \$35,000 of actual value for married couples with both 65 or over with adjusted gross income between \$8,901 and \$9,400.

40% of first \$35,000 of actual value for married couples with both 65 or over with adjusted gross income between \$9,401 and \$9,900.

20% of first \$35,000 of actual value for married couples with both 65 or over with adjusted gross income between \$9,901 and \$10,400.

90% of actual value for veteran (or unremarried widow) who received benefits from Veterans Administration for 100 percent disability, or unremarried during war or of service connected disability.

100% of actual value up to \$35,000 for veteran disabled by a non-military accident or illness.

100% of actual value up to \$35,000 for individuals disabled by paralysis of both legs, multiple amputation of lower extremities, progressive neurological, neuromuscular disease, or multiple amputation of both arms above the elbow.

The value of a home substantially contributed to by the Veterans Administration for a paraplegic veteran or multiple amputee (or unremarried widow[er]).

STATISTICAL DATA

Table 1 lists the assessed valuation of the state by year from 1867 to 1984 as reported on the certificate of taxes levied, the total state taxes levied for the various years, and the total of all property taxes levied for all purposes. For 1920 and prior years, property was assessed at one-fifth of its actual value. For 1921 through 1952, property was assessed at its actual value. In 1953 through 1955, property was assessed at 50 percent of its actual value and in 1956 and 1957, property was assessed at 50 percent of its base value. From 1958 through 1980, property was assessed at 35 percent of its actual value. LB 187, 1979 Legislative Session, changed the level of assessment to 100 percent of actual value, effective 1981. The valua-

tion shown is reported by the county assessors with the tax computed thereon. The total shown for all property taxes includes special assessments.

Table 2 lists and makes a graphical comparison of the tangible property taxes levied from 1974 to 1984.

The 1984 county actual valuations and their corresponding tax rate as reported by the county assessors on the certificate of taxes levied are listed in Table 3. The amounts the counties were reimbursed for the 1984 homestead exemption and personal property tax relief are also listed. The homestead exemption statistics are based on information from the counties as of June 1, 1985.

Table 4 shows the actual valuation of major cities and villages within a county, along with the city levies. The information shown was reported by the county assessors on the 1984 certificate of taxes levied.

Table 5 is the distribution by county of payments in lieu of taxes by Nebraska public power district. It includes the amount received by the state of Nebraska, counties, cities and villages, school districts, and miscellaneous districts. It also shows the total payments in lieu of taxes. These payments are from every public corporation and political subdivision of the state, which are organized primarily to provide electricity or irrigation, and which sells electricity at retail to incorporated cities and villages. This sum is equivalent to five percent of the gross revenue derived by it, plus a fixed amount based on 1957 levies.

The selected taxes levied for 1984 as determined by the county assessors or clerks and reported on the certificate of taxes levied are listed by county in Table 6.

The actual values reported on the abstract of assessment of tangible property for 1984 are listed by county in Table 7. Also included are the actual values of the franchise assessment of public utility companies and the property of railroads as assessed by the State Board of Equalization and Assessment of 1983. The total of these actual value amounts is used to derive each county's valuation figures set by the State Board of Equalization and Assessment.

Table 8 is a summarization of the major categories of personal property actual values for 1984 with further breakdown in Table 10 of the tangible individual personal property and in Table 11 of the actual values of special schedules of tangible property as reported on the 1984 abstract of

assessment.

Table 9 lists oil and mineral interests actual values and is a summarization of all real estate actual values as reported on the abstract of assessment of tangible property for 1984. The real estate actual values are detailed in Tables 13 and 15.

Table 12 shows by county the actual value of agricultural land and rural (unincorporated land), including improvements, as reported on the ab-

stract of assessment for 1984. The first column figures on total agricultural land are further broken down in Table 13 by types of land and acres of such land, by county.

Table 14 shows by county the actual value of urban real estate for 1984. This includes industrial, commercial, and residential land, and improved lots of each type, as reported on the abstract of assessment.

History of Assessed Valuation and Total Property Tax

Table 1

Year	Assessed Valuation	Total State Property Tax	Total State Mill Levy	Total of All Property Taxes
1867	\$ 20,069,222	\$ 100,576	—	\$ —
1870	53,709,828	310,521	—	—
1875	75,467,398	547,124	—	—
1880	90,499,618	356,490	—	—
1885	133,418,699	1,027,018	—	—
1890	184,770,304	1,717,524	—	—
1895	183,717,498	1,257,008	—	—
1900	171,747,593	1,208,084	—	—
1901	174,439,095	1,232,891	—	—
1902	180,091,492	1,131,124	—	—
1903	188,458,379	1,512,316	—	—
1904	294,779,244	1,768,675	6.75	—
1905	304,470,961	2,131,296	7.00	—
1906	313,060,301	2,191,421	7.00	—
1907	329,413,349	2,305,893	7.00	—
1908	391,735,464	2,448,346	5.50	—
1909	398,985,819	2,194,421	5.50	—
1910	412,138,607	2,060,293	5.50	—
1911	415,670,075	2,577,154	6.20	—
1912	463,371,899	2,409,533	5.20	—
1913	470,690,414	3,671,385	7.80	—
1914	471,940,195	3,681,085	7.80	—
1915	481,931,239	3,277,130	6.80	—
1916	500,827,274	3,055,046	6.10	—
1917	528,891,424	4,484,999	8.48	—
1918	567,947,914	4,361,839	7.68	32,950,800.73
1919	568,921,750	7,395,980	13.00	40,042,226.43
1920	762,284,909	7,932,575	10.39	51,600,457.36
1921	3,212,737,091	10,930,607	3.30	59,365,699.26
1922	3,202,705,714	7,366,114	2.30	53,457,481.56
1923	3,202,926,404	6,404,457	2.00	53,280,124.74
1924	3,186,488,549	5,736,510	1.80	53,447,380.50
1925	3,176,773,795	7,482,542	2.35	55,967,004.92
1926	3,177,159,318	5,718,886	1.80	54,970,346.96
1927	3,141,146,610	11,779,299	3.75	66,028,255.91
1928	3,125,855,462	6,439,262	2.06	58,273,807.24
1929	3,167,489,300	7,645,798	2.40	59,442,398.97
1930	3,102,050,571	7,258,798	2.34	58,485,076.39
1931	3,045,793,706	6,213,419	2.04	56,424,184.07
1932	2,521,000,981	5,974,772	2.37	49,588,994.64
1933	2,073,283,250	4,955,147	2.39	42,906,527.94
1934	2,059,678,928	4,424,207	2.10	42,068,482.03
1935	2,030,243,533	4,467,760	2.15	43,878,947.41
1936	2,060,835,168	3,722,183	1.76	44,113,357.43
1937	2,058,224,967	5,536,161	2.64	47,024,422.95
1938	2,033,302,482	6,213,375	2.68	47,183,558.77
1939	2,047,519,591	6,111,012	2.61	46,819,088.50
1940	1,822,271,788	4,940,238	2.57	45,713,054.72
1941	1,949,755,725	5,283,982	2.71	46,271,291.87
1942	2,042,442,436	4,881,437	2.39	47,710,476.32
1943	2,123,882,890	5,267,230	2.48	50,165,759.16
1944	2,115,063,748	6,646,877	2.54	51,814,011.79
1945	2,153,798,946	6,116,789	2.84	57,511,244.81
1946	2,160,972,214	7,131,208	3.30	63,243,778.23
1947	2,315,369,866	13,869,065	5.99	81,396,348.29
1948	2,499,222,769	13,145,912	5.26	90,287,526.48
1949	2,640,565,444	15,473,713	5.86	98,664,524.15
1950	2,719,489,560	15,664,260	5.76	107,576,591.44
1951	3,014,247,550	19,863,891	6.50	120,653,280.82
1952	3,104,475,679	21,669,240	6.98	122,746,134.67
1953	3,383,619,610	19,455,813	5.75	124,347,195.93
1954	3,043,753,089	20,362,708	6.69	128,041,382.23
1955	3,059,667,319	25,028,078	8.18	142,627,677.96
1956	2,958,572,814	23,934,854	8.09	146,212,379.98
1957	2,968,251,035	24,428,706	8.23	153,525,482.79
1958	3,026,479,555	24,121,042	7.97	161,513,035.51
1959	3,175,671,129	26,834,421	8.45	175,700,835.31
1960	3,212,807,088	27,083,963	8.43	189,000,049.35
1961	3,278,007,212	27,568,040	8.41	198,260,199.30
1962	3,367,219,071	28,385,657	8.43	214,740,261.73
1963	3,458,065,766	33,871,754	9.795	235,101,945.65
1964	3,553,328,531	32,477,422	9.14	264,171,142.15
1965	3,820,136,676	47,692,115	11.73	278,511,201.58
1966	4,338,036,742	49,317,239	10.67	308,319,630.21
1967	4,250,081,231	—	—	296,865,045.75
1968	4,449,874,119	—	—	296,769,458.27
1969	5,134,365,585	—	—	325,400,472.71
1970	5,375,575,178	—	—	352,520,993.90
1971	5,537,901,733	—	—	390,787,447.41
1972	5,731,535,854	—	—	410,464,626.27
1973	6,077,281,894	—	—	415,893,061.77
1974	6,503,268,242	—	—	453,597,037.65
1975	6,748,224,013	—	—	527,417,744.70
1976	7,017,779,158	—	—	597,045,719.12
1977	7,627,733,927	—	—	640,633,654.95
1978	7,613,655,151	—	—	631,182,814.55
1979	11,980,807,548	—	—	685,227,647.72
1980	12,671,717,612	—	—	710,984,868.00
1981	37,323,254,040 ¹	—	—	775,250,227.00
1982	38,553,689,126 ¹	—	—	821,983,034.00
1983	41,035,051,584 ¹	—	—	895,512,735.00
1984	41,632,906,878 ¹	—	—	950,426,265.00

¹ LB 187, 1979 Legislative Session changed the level of Assessment from 35 percent of actual value to 100 percent of actual value.

Table 2

Tangible Property Taxes Levied

Year	General Property Taxes Levied for Local Governments (1)	Special Assessments (2)	Total
1974	\$452,328,856	\$1,268,182	\$453,597,038
1975	526,583,742	834,002	527,417,744
1976	597,011,528	34,191	597,045,719
1977	638,849,456	1,784,199	640,633,655
1978	636,321,799	861,015	637,182,814
1979	683,162,818	2,064,829	685,227,647
1980	708,671,291	2,313,577	710,984,868
1981	774,041,775	1,208,452	775,250,227
1982	820,801,472	1,181,562	821,983,034
1983	894,643,003	869,732	895,512,735
1984	949,604,720	821,545	950,426,265

- (1) Intangible taxes, head and poll taxes, and in lieu of tax payments are NOT included in this table.
- (2) All special assessment taxes are for local subdivisions of government and reflect only special assessments. Special district taxes are included in the first column.



Actual Valuation, Property Taxes Levied, Rate and Distributions of State Aid for 1984

Counties	Total Actual Valuation	Total Property Taxes Levied	Average Tax Rate	Homestead Exemption Distribution	State Aid to Counties Distribution
Adams	\$ 902,268,010	\$ 16,870,284	1.8698	\$ 576,595.32	\$ 216,646.64
Antelope	320,493,360	6,304,022	1.9669	159,985.96	130,097.94
Arthur	37,925,386	495,052	1.3053	1,293.07	18,150.40
Banner	78,414,234	1,246,631	1.5898	646.61	42,033.18
Blaine	42,799,610	881,613	2.0599	5,315.30	14,877.38
Boone	269,847,410	5,104,664	1.8917	127,547.37	127,015.84
Box Butte	337,608,246	7,176,079	2.1256	243,347.37	115,787.00
Boyd	79,230,758	1,761,377	2.2231	71,528.00	21,308.14
Brown	153,790,812	2,946,147	1.9157	115,352.78	68,855.78
Buffalo	858,216,977	18,108,138	2.1100	438,853.49	366,903.18
Burt	302,075,702	6,637,970	2.1975	189,497.16	157,820.18
Butler	351,149,305	6,829,138	1.9448	164,451.14	131,147.52
Cass	556,671,310	12,690,671	2.2797	292,344.18	241,503.36
Cedar	313,641,495	6,028,087	1.9220	179,682.94	129,065.02
Chase	238,958,281	4,445,506	1.8604	73,640.37	106,140.86
Cherry	296,742,503	5,851,055	1.9718	122,607.85	173,197.36
Cheyenne	357,675,572	7,045,779	1.9699	186,175.43	167,466.32
Clay	369,773,996	6,754,468	1.8266	107,606.04	82,333.72
Colfax	302,582,520	5,680,471	1.8773	212,385.48	128,681.84
Cuming	395,122,523	6,901,438	1.7467	152,556.46	123,134.06
Custer	508,682,710	11,387,395	2.2386	263,381.10	216,063.54
Dakota	327,986,897	7,913,624	2.4128	275,619.03	116,170.18
Dawes	185,074,452	4,559,126	2.4634	224,938.08	86,998.52
Dawson	723,824,387	14,378,062	1.9864	383,033.07	307,893.46
Deuel	112,744,965	2,291,747	2.0327	40,637.42	65,157.26
Dixon	202,627,110	4,892,680	2.4146	170,639.02	114,787.40
Dodge	779,047,370	19,970,594	2.5639	814,529.33	266,493.36
Douglas	7,903,299,420	228,226,249	2.8877	6,334,803.06	2,938,290.88
Dundy	163,843,835	3,067,769	1.8724	31,910.43	78,468.60
Fillmore	360,371,590	6,483,500	1.7991	113,383.58	114,937.34
Franklin	213,337,843	4,070,004	1.9078	78,079.67	103,125.40
Frontier	217,143,480	4,179,752	1.9249	56,980.28	74,536.84
Furnas	232,804,350	4,593,935	1.9733	113,276.29	86,781.94
Gage	620,903,030	14,499,632	2.3352	556,520.48	301,645.96
Garden	133,048,350	2,504,207	1.8822	40,633.28	69,155.66
Garfield	75,920,875	1,739,723	2.2915	69,892.73	37,584.96
Gosper	177,589,431	2,692,678	1.5162	26,714.41	72,271.08
Grant	48,748,977	909,400	1.8655	6,202.14	21,508.06
Greeley	111,866,887	2,730,011	2.4404	70,856.40	54,778.08
Hall	1,233,229,222	28,263,313	2.2918	863,672.10	530,221.16
Hamilton	481,510,631	8,268,358	1.7172	85,138.45	126,965.86
Harlan	206,230,115	3,826,488	1.8554	83,271.75	88,797.80
Hayes	109,338,288	1,670,778	1.5281	12,377.20	40,700.38
Hitchcock	200,420,646	3,647,916	1.8201	63,221.40	71,238.16
Holt	425,064,931	7,983,937	1.8783	222,122.16	146,508.04
Hooker	39,704,939	680,824	1.7147	16,750.87	25,373.18
Howard	227,374,570	4,930,660	2.1685	120,962.65	101,376.10
Jefferson	304,372,058	6,130,443	2.1127	231,492.79	169,498.84
Johnson	159,597,612	3,600,856	2.2562	96,035.72	70,005.32
Kearney	364,124,150	6,001,773	1.6483	90,026.16	137,811.52
Keith	298,291,585	6,431,865	2.1562	141,767.61	130,880.96
Keya Paha	60,613,519	840,228	1.3862	8,101.37	24,356.92
Kimball	227,200,810	4,502,290	1.9816	60,196.16	115,353.84
Knox	299,576,180	6,860,351	2.2900	299,258.87	123,067.42
Lancaster	4,447,203,305	106,865,368	2.4030	3,275,870.59	1,614,412.98
Lincoln	955,156,365	20,411,467	2.1370	724,407.78	305,944.24
Logan	47,289,608	827,622	1.7501	11,480.62	15,477.14
Loup	39,842,100	819,571	2.0570	10,342.77	18,659.20
Madison	799,457,960	14,687,084	1.8371	555,007.15	286,385.40
McPherson	37,439,136	438,759	1.1719	1,865.11	14,510.86
Merrick	323,273,115	6,467,950	2.0008	127,967.54	137,078.48
Morrill	209,569,807	4,437,461	2.1174	157,943.71	125,233.22
Nance	165,232,388	3,452,416	2.0894	105,835.54	65,307.20
Nemaha	245,114,526	5,103,362	2.0820	177,301.17	104,041.70
Nuckolls	256,732,155	5,165,981	2.0122	125,726.62	111,172.18
Otoe	415,454,164	9,570,761	2.3037	305,123.03	214,597.46
Pawnee	133,254,782	2,752,373	2.0655	77,681.76	77,219.10
Perkins	241,365,770	3,954,783	1.6385	40,306.41	101,476.06
Phelps	499,313,015	8,343,225	1.6709	152,796.03	175,263.20
Pierce	264,074,494	5,182,446	1.9625	185,232.11	117,602.94
Platte	812,378,758	16,160,393	1.9893	512,269.00	311,791.90
Polk	278,483,608	5,308,442	1.9062	89,375.63	118,485.92
Red Willow	372,964,242	7,772,090	2.0839	284,940.04	134,096.34
Richardson	341,908,011	6,208,089	1.8157	255,287.78	125,266.54
Rock	121,031,917	1,918,487	1.5851	27,195.24	73,837.12
Saline	451,207,034	8,870,388	1.9659	287,376.75	217,413.00
Sarpy	1,452,664,322	40,241,404	2.7702	788,858.22	522,540.90
Sanders	520,617,775	12,594,995	2.4192	388,315.58	256,247.46
Scotts Bluff	599,724,787	18,645,088	3.1089	723,037.30	254,048.34
Seward	443,546,550	9,289,943	2.0945	250,647.46	231,324.10
Sheridan	231,664,578	4,797,724	2.0710	117,404.93	137,561.62
Sherman	141,196,660	3,366,637	2.3844	101,383.94	80,301.20
Sioux	84,696,125	1,448,681	1.7104	7,289.87	24,090.36
Stanton	221,638,619	3,838,981	1.7321	63,585.14	92,696.24
Thayer	299,124,935	6,144,813	2.0543	140,284.18	134,312.92
Thomas	35,376,090	832,086	2.1132	7,840.99	16,343.46
Thurston	146,290,480	3,958,419	2.7059	93,935.34	82,983.46
Valley	165,480,642	4,025,559	2.4326	145,815.24	91,963.20
Washington	406,850,173	8,963,297	2.2031	267,911.45	177,795.52
Wayne	263,276,740	5,542,669	2.1053	170,617.61	112,405.02
Webster	189,121,984	3,907,741	2.0663	105,439.32	105,491.12
Wheeler	87,685,285	1,251,609	1.4274	9,561.57	40,117.28
York	581,696,648	11,247,798	1.9336	169,470.01	243,535.88
Totals	\$41,632,906,878	\$949,604,720	2.2809	\$26,530,627.91	\$16,660,000.00

Table 4

Cities and Villages Valuations and Levies for 1984

Cities and Villages	Actual Valuation	City Levy
* County Seat		
Adams		
Ayr	\$ 1,814,805	0.1670
Hastings*	437,682,825	0.6970
Holstein	4,411,555	0.2125
Juniata	14,112,585	0.3819
Kenesaw	14,306,590	0.4054
Prosser	1,297,090	0.0173
Roseland	6,769,490	0.3044
Trumbull	29,475	0.3557
Antelope		
Brunswick	3,543,255	0.6187
Clearwater	4,944,611	0.3540
Elgin	13,326,820	0.6987
Neligh*	26,982,212	0.7726
Oakdale	3,011,562	0.3049
Orchard	7,233,702	0.5602
Royal	728,077	0.7329
Tilden	3,253,285	0.8516
Arthur		
Arthur*	1,493,782	0.4017
Banner		
Blaine		
Brewster*	326,176	0.1122
Dunning	1,405,088	0.3701
Halsey	138,525	0.4247
Boone		
Albion*	28,917,755	0.5628
Cedar Rapids	5,682,005	0.9956
Petersburg	4,906,500	1.2702
Primrose	1,330,460	1.1690
St. Edwards	11,320,485	0.5895
Box Butte		
Alliance*	165,469,110	0.9767
Hemingford	13,021,381	0.7664
Boyd		
Anoka	123,795	—
Bristow	963,383	0.5331
Butte*	4,481,404	0.5241
Gross	30,149	—
Lynch	2,807,465	1.2672
Monowi	50,341	0.8939
Naper	1,200,251	0.4768
Spencer	7,150,688	0.8703
Brown		
Ainsworth*	38,657,000	0.7283
Johnstown	728,831	0.1302
Long Pine	6,395,918	0.4832
Buffalo		
Amherst	2,516,385	0.6897
Elm Creek	8,941,283	0.9083
Gibbon	17,744,110	1.3042
Kearney*	348,674,572	0.4830
Miller	1,200,065	0.1237
Pleasanton	3,880,014	0.5023
Ravena	16,171,946	0.5877
Riverdale	3,017,440	0.1213
Shelton	11,072,581	0.7169
Burt		
Craig	1,982,886	1.4678
Decatur	6,006,600	1.0919
Lyons	16,964,784	0.7679
Oakland	18,010,760	0.9879
Tekamah*	29,664,843	1.1444

Cities and Villages	Actual Valuation	City Levy
Butler		
Able	915,024	0.3096
Bellwood	6,263,989	0.5616
Brainard	4,615,501	1.7407
Bruno	1,654,353	0.5924
David City*	43,082,407	1.5294
Dwight	2,514,771	0.3271
Garrison	1,841,115	0.0349
Linwood	1,211,384	0.2112
Octavia	1,003,372	0.5852
Rising City	6,411,556	0.8629
Surprise	678,741	—
Ulysses	3,060,918	1.1326
Cass		
Alvo	1,555,982	0.7603
Avoca	2,640,231	0.6890
Cedar Creek	9,082,931	0.1985
Eagle	12,005,225	0.7841
Elmwood	8,765,034	0.6128
Greenwood	8,524,550	0.6605
Louisville	12,363,246	0.8321
Manley	1,557,331	0.5064
Murdock	3,635,086	0.6137
Murray	7,054,780	0.2536
Nehawka	3,721,459	0.6071
Plattsmouth*	71,575,430	0.4699
South Bend	1,061,412	0.0942
Union	3,470,726	0.4595
Weeping Water	15,200,572	0.6691
Cedar		
Beiden	2,011,830	0.2958
Coleridge	6,983,065	0.8521
Fordyce	1,454,605	0.7604
Hartington*	20,867,625	0.8369
Laurel	14,252,075	0.6716
Magnet	754,095	1.0030
Obert	303,455	0.6503
Randolph	13,283,655	0.5741
St. Helena	831,730	0.3802
Wynot	1,623,615	0.6559
Chase		
Imperial*	37,817,048	0.8580
Wauneta	12,617,244	0.7906
Cherry		
Cody	2,304,619	0.2872
Crookston	1,607,734	0.2777
Kilgore	1,324,573	0.3231
Merriman	2,406,497	0.5549
Nenzel	258,510	—
Valentine*	47,168,074	0.7478
Wood Lake	1,210,114	0.2012
Cheyenne		
Dalton	4,848,571	0.5879
Gurley	3,211,105	0.7233
Lodgepole	5,206,163	0.6394
Potter	5,571,365	0.7711
Sidney*	101,868,625	0.3327
Clay		
Clay Center*	11,468,936	1.0657
Deweese	1,068,052	0.5618
Edgar	7,707,217	1.0818
Fairfield	6,549,443	0.9313
Glenvil	3,409,139	0.8706
Harvard	10,726,751	1.2873
Ong	1,349,016	1.3227
Saronville	674,359	0.5713
Sutton	22,121,676	1.0875
Trumbull	4,272,760	0.3557

Cities and Villages	Actual Valuation	City Levy
Colfax		
Clarkson	10,790,860	0.8933
Howells	8,967,255	0.5057
Leigh	6,117,875	0.8624
Rogers	1,211,400	0.2382
Schuyler*	65,227,855	0.5627
Cuming		
Bancroft	8,449,877	0.3814
Beemer	11,165,823	0.4248
West Point*	70,987,850	0.5503
Wisner	23,481,588	0.6289
Custer		
Anselmo	1,645,765	1.1251
Ansley	5,841,090	1.1113
Arnold	9,418,525	1.0500
Berwyn	1,113,565	0.7418
Broken Bow*	65,215,005	1.1807
Callaway	6,321,760	0.6791
Comstock	1,610,595	1.1723
Mason City	1,861,645	1.2208
Merna	5,452,680	1.2189
Oconto	1,763,840	0.5999
Sargeant	10,695,440	0.6546
Dakota		
Dakota City*	16,901,631	1.0287
Emerson	3,326,949	0.6094
Homer	6,843,940	0.5253
Hubbard	2,117,948	0.3396
Jackson	2,918,160	0.2868
So. Sioux City	146,249,220	0.4926
Dawes		
Chadron*	74,013,513	0.6419
Crawford	13,096,617	1.0686
Marsland		
Whitney	1,028,374	0.3694
Dawson		
Cozad	74,545,012	0.5517
Eddyville	1,069,883	0.4951
Farnam	3,714,049	1.1277
Gothenburg	56,226,867	0.8352
Lexington*	125,900,044	0.5367
Overton	7,153,456	0.9138
Sumner	2,466,200	1.0080
Deuel		
Big Springs	8,851,834	0.5665
Chappell*	10,832,069	0.6444
Dixon		
Allen	4,793,810	0.4022
Concord	1,205,310	0.3319
Dixon	1,202,945	0.7811
Emerson	4,973,630	0.6094
Martinsburg	776,640	0.1803
Maskell	490,885	0.6483
Newcastle	3,739,035	0.7142
Ponca*	13,114,365	0.7620
Wakefield	15,566,125	0.8168
Waterbury	641,220	1.2601
Dodge		
Dodge	11,873,840	0.8779
Fremont*	372,949,665	0.8333
Hooper	10,626,320	1.1863
Inglewood	2,591,540	0.5619
Nickerson	2,784,305	0.4788
North Bend	17,986,430	0.4292
Scribner	12,551,925	1.0155
Snyder	4,959,715	0.9012
Uehling	3,251,105	1.8395
Winslow	983,285	1.2306

Cities and Villages	Actual Valuation	City Levy
Douglas		
Bennington	7,679,605	1.18985
Elkhorn	24,626,235	0.91555
Omaha*	6,346,201,395	0.74100
Ralston	99,864,070	0.75602
Valley	30,144,755	0.77000
Waterloo	6,856,780	0.94060
Dundy		
Benkelman*	17,839,925	0.7685
Haigler	1,898,580	1.0482
Fillmore		
Exeter	9,501,105	1.1983
Fairmont	9,016,846	0.8338
Geneva*	43,329,305	0.6882
Grafton	2,612,353	0.5204
Milligan	5,753,737	0.9777
Ohiova	1,756,479	0.9871
Shickley	6,900,469	0.6547
Strang	781,920	0.2821
Franklin		
Bloomington	1,638,882	0.3644
Campbell	4,257,633	0.7164
Franklin*	18,901,962	0.5710
Hildreth	6,525,494	1.2542
Naponee	1,484,080	0.4246
Riverton	901,847	0.2704
Upland	2,974,918	1.1765
Frontier		
Curtis	12,088,221	1.3583
Eustis	7,068,187	0.4380
Maywood	5,704,713	0.9502
Moorefield	1,032,490	0.0415
Stockville*	259,226	0.6544
Furnas		
Arapahoe	15,665,425	1.2084
Beaver City*	5,819,870	1.0424
Cambridge	14,674,445	0.5838
Edison	2,409,795	0.8215
Hendley	772,535	0.4226
Holbrook	2,070,725	1.0100
Oxford	9,601,550	0.9919
Wilsonville	1,247,090	1.1878
Gage		
Adams	6,669,365	0.5352
Barneston	1,144,645	0.6971
Beatrice*	204,747,395	0.7613
Blue Springs	3,512,820	0.7110
Clatonia	4,316,850	0.5435
Cortland	6,784,925	0.6074
Fillet	2,751,810	0.2019
Liberty	940,590	1.0500
Odell	4,112,165	0.6946
Pickrell	2,980,950	0.4449
Virginia	1,231,770	0.6836
Wymore	18,862,220	0.6534
Garden		
Lewellen	3,657,563	0.1382
Lisco		
Oshkosh*	14,420,040	0.1388
Garfield		
Burwell*	19,197,903	0.6297

Continued — Table 4

Cities and Villages	Actual Valuation	City Levy
Gosper		
Elwood*	12,877,282	0.3954
Smithfield	660,396	0.1492
Grant		
Ashby	—	—
Hyannis*	3,465,646	1.0879
Whiteman	—	—
Greeley		
Greeley*	6,206,758	0.7850
Scotia	4,662,093	0.7543
Spalding	6,872,807	0.6004
Wolbach	2,862,636	0.7207
Hall		
Alda	10,673,536	0.2444
Cairo	11,294,833	0.7433
Doniphan	11,168,926	0.4030
Grand Island*	798,132,796	0.4713
Wood River	16,775,404	0.9747
Hamilton		
Aurora*	65,803,698	0.5457
Giltner	5,302,821	0.4572
Hampton	7,571,215	0.4294
Hordville	2,416,061	0.5792
Marquette	3,870,348	0.4516
Phillips	3,462,886	0.5951
Stockham	354,085	—
Harlan		
Alma*	18,788,640	0.6868
Huntley	728,434	0.1400
Orleans	5,945,198	0.4809
Oxford	3,454,397	0.9919
Ragan	1,015,400	0.4029
Republican City	4,417,954	0.2460
Stamford	2,593,086	0.4953
Hayes		
Hamlet	1,159,705	0.6633
Hayes Center*	3,967,825	0.5393
Palisade	345,390	1.3707
Hitchcock		
Culbertson	10,141,841	0.7363
Palisade	4,872,712	1.3707
Stratton	7,517,401	1.1614
Trenton*	8,212,231	0.9206
Holt		
Atkinson	20,723,988	1.8693
Chambers	4,146,095	0.8812
Emmet	685,627	0.5345
Ewing	4,132,562	0.7205
Inman	1,369,874	0.1808
O'Neill*	65,637,023	0.7047
Page	1,410,917	0.2235
Stuart	5,193,363	0.9194
Hooker		
Mullen*	7,632,400	0.6317
Howard		
Boelus	2,699,405	0.4816
Cotesfield	717,145	0.2817
Cushing	248,185	0.2817
Dannebrog	4,006,330	0.8291
Elba	2,934,315	0.4242
Farwell	2,142,430	0.2829
St. Paul*	36,209,360	0.4669

Cities and Villages	Actual Valuation	City Levy
Jefferson		
Daykin	2,954,134	0.8332
Diller	3,157,931	0.7812
Endicott	1,375,309	0.3338
Fairbury*	61,530,068	0.8631
Harbine	1,032,567	0.1381
Jansen	2,248,486	0.9930
Plymouth	8,048,817	0.8412
Reynolds	853,679	1.3446
Steele City	736,476	1.3626
Johnson		
Cook	3,795,953	1.0890
Crab Orchard	447,771	1.0051
Elk Creek	1,402,096	1.5597
Sterling	5,802,261	0.6346
Tecumseh*	21,182,484	0.9099
Kearney		
Axtell	9,676,305	1.3166
Heartwell	1,513,510	0.2313
Minden*	56,655,240	0.8157
Norman	722,180	0.7477
Wilcox	6,640,710	0.4302
Keith		
Brule	5,702,880	0.6024
Ogallala*	101,221,425	0.4880
Paxton	6,783,080	0.6387
Keya Paha		
Springview*	4,507,874	0.4158
Kimball		
Bushnell	2,066,173	0.6875
Dix	3,288,248	0.8543
Kimball*	53,614,987	0.5295
Knox		
Bazile Mills	376,730	0.1609
Bloomfield	20,151,070	0.8884
Center*	1,215,314	0.2493
Creighton	20,371,401	0.7167
Crofton	12,708,279	0.9003
Niobrara	8,216,327	0.4793
Verdel	635,563	0.4917
Verdigre	8,794,465	1.0813
Wausa	10,179,769	1.0252
Winnetoon	862,088	0.0887
Lancaster		
Bennet	6,872,144	0.7261
Davey	2,461,903	0.3983
Denton	2,341,183	0.4528
Firth	6,183,470	0.8257
Hallam	3,996,608	0.4129
Hickman	10,686,055	0.7806
Lincoln*	3,750,810,569	0.6433
Malcolm	4,537,549	0.6480
Panama	3,200,935	1.2374
Raymond	2,163,038	0.8351
Roca	1,874,724	0.7254
Sprague	2,036,804	0.2336
Waverly	35,226,411	0.6110
Lincoln		
Brady	4,949,260	0.4826
Dickens	230,775	0.0568
Hershey	9,311,870	0.3210
Maxwell	3,178,045	0.9189
North Platte*	459,955,300	0.5183
Sutherland	17,362,135	0.3101
Wallace	4,571,005	0.5547
Wellfleet	656,755	0.5520

Cities and Villages	Actual Valuation	City Levy
Logan		
Gandy	218,299	—
Stapleton*	4,276,906	0.3190
Loup		
Taylor*	2,899,020	0.9124
Madison		
Battle Creek	15,877,881	0.5922
Madison*	27,821,846	0.6855
Meadow Grove	5,088,057	0.3388
Newman Grove	11,720,138	0.9718
Norfolk	393,737,417	0.5895
Tilden	10,542,953	0.8516
McPherson	—	—
Merrick		
Central City*	42,621,930	0.6156
Chapman	4,181,165	0.4544
Clarks	5,255,740	0.8181
Palmer	4,215,750	0.7257
Silver Creek	5,081,690	0.9505
Morrill		
Bayard	18,033,743	0.4404
Bridgeport*	29,047,171	0.2849
Broadwater	2,122,523	0.4471
Nance		
Belgrade	1,338,950	0.8083
Fullerton*	20,798,292	0.4636
Genoa	13,738,682	0.9169
Nemaha		
Auburn*	51,625,234	0.6351
Brock	2,047,637	0.7384
Brownville	2,598,991	0.5265
Johnson	4,699,747	0.5054
Julian	799,764	1.1893
Nemaha	1,572,213	0.4183
Peru	6,046,809	0.5656
Nuckolls		
Hardy	2,006,790	0.6510
Lawrence	4,304,920	0.7772
Nelson*	6,983,530	0.8411
Nora	669,930	0.1493
Oak	778,580	0.3931
Ruskin	1,852,855	0.5025
Superior	32,394,255	0.6968
Otoe		
Burr	1,508,258	1.0735
Douglas	2,036,076	0.9786
Dunbar	1,531,496	0.5880
Lorton	186,948	—
Nebraska City*	104,457,194	0.8699
Otoe	1,316,170	1.0099
Palmyra	6,266,272	0.9725
Syracuse	30,381,469	0.6728
Talmage	2,405,978	0.4046
Unadilla	5,000,538	0.6221
Pawnee		
Burchard	1,311,758	0.4621
Dubois	1,399,050	0.2860
Lewiston	704,610	0.6903
Pawnee City*	10,969,469	0.8528
Steinaur	914,135	0.4294
Table Rock	3,474,791	0.6016

Cities and Villages	Actual Valuation	City Levy
Perkins		
Elsie	2,003,030	0.3030
Grant*	25,654,490	0.6442
Madrid	3,194,855	0.6430
Venango	3,508,500	0.3030
Phelps		
Atlanta	2,458,725	0.4702
Bertrand	4,852,805	0.8216
Funk	5,672,720	0.1728
Holdrege*	104,536,510	0.6983
Loomis	8,091,495	0.8022
Pierce		
Foster	863,110	0.1432
Hadar	4,230,843	0.1891
McLean	899,424	0.3218
Osmond	12,384,909	1.1151
Pierce*	21,182,867	0.9419
Plainview	23,691,841	0.6185
Platte		
Columbus*	380,069,953	0.3856
Cornelia	495,051	—
Creston	2,195,162	0.5891
Duncan	5,122,640	0.3677
Humphrey	11,488,284	0.6939
Lindsay	12,936,326	0.4963
Monroe	6,787,153	0.5667
Newman Grove	158,712	0.9718
Platte Center	5,153,457	0.9184
Tarnov	618,054	0.2833
Polk		
Osceola*	11,676,874	1.3594
Polk	4,994,521	0.6236
Shelby	9,339,930	0.7898
Stromsburg	16,030,817	0.9700
Red Willow		
Bartley	4,539,212	0.9206
Danbury	2,091,616	0.2182
Indianola	9,599,565	0.6867
Lebanon	1,162,599	0.5706
McCook*	152,099,452	0.6194
Richardson		
Barada	352,794	0.0790
Dawson	1,410,436	0.6607
Falls City*	80,461,228	0.7094
Humboldt	14,518,200	0.5752
Preston	255,905	—
Rulo	1,847,996	0.5617
Salem	1,223,504	0.5113
Shubert	2,021,638	0.4581
Stella	3,183,728	0.4378
Verdon	2,063,754	0.8479
Rock		
Bassett*	16,153,096	0.5331
Newport	1,218,299	1.0759
Saline		
Crete	74,909,803	0.6049
Dewitt	15,960,963	0.6809
Dorchester	9,934,534	0.4907
Friend	19,585,567	0.6337
Swanton	2,183,940	0.3737
Tobias	1,398,157	1.3926
Western	3,201,757	1.0245
Wilber*	24,466,795	0.7764

Continued — Table 4

Cities and Villages	Actual Valuation	City Levy
Sarpy		
Bellevue	506,146,798	0.46291
Gretna	22,079,842	0.80318
Lavista	129,525,904	0.73100
Papillion*	134,544,507	0.66500
Springfield	11,981,921	0.73108
Saunders		
Ashland	25,135,674	0.7672
Cedar Bluffs	6,660,483	0.8251
Ceresco	11,436,525	1.1255
Colon	1,225,041	1.1524
Ithaca	1,082,027	0.7740
Leshara	1,242,576	—
Malmo	980,298	0.9944
Mead	6,773,683	0.8859
Memphis	864,535	0.3266
Morse Bluff	1,177,575	0.2813
Prague	2,668,739	0.8116
Valparaiso	5,638,890	0.6986
Wahoo*	53,552,153	0.6588
Weston	3,230,908	0.6972
Yutan	7,750,181	0.8696
Scotts Bluff		
Gering	98,739,457	0.6215
Henry	1,092,225	—
Lyman	3,712,839	0.5758
McGrew	593,053	0.4134
Meibeta	1,087,133	0.7620
Minatare	5,941,282	1.1418
Mitchell	15,755,650	0.6373
Morrill	9,855,923	0.3075
Scottsbluff	193,565,634	1.1038
Terrytown	4,016,883	0.9884
Seward		
Beaver Crossing	4,318,802	0.7874
Bo	1,684,019	0.8943
Cordova	2,445,370	0.3511
Garland	2,096,269	0.5391
Goehner	2,101,980	0.3483
Midford	24,282,583	1.0611
Pleasant Dale	2,877,074	0.8548
Seward*	86,123,919	0.6865
Staplehurst	2,814,194	0.3465
Tamora	2,759,421	0.2305
Utica	10,559,906	0.5229
Sheridan		
Clinton	633,668	—
Gordon	31,912,657	0.4400
Hay Springs	8,976,535	0.4300
Rushville	17,904,860	0.5600
Sherman		
Ashton	2,369,000	0.6248
Hazard	848,210	0.1638
Litchfield	3,629,655	0.7904
Loup City*	16,523,760	0.9763
Rockville	939,600	0.8462
Sioux		
Harrison*	4,937,143	0.5996
Stanton		
Pilger	4,944,750	0.9463
Stanton*	19,636,076	0.6604

Cities and Villages	Actual Valuation	City Levy
Thayer		
Alexandria	2,164,521	0.5781
Belvidere	1,347,624	0.5801
Bruning	5,953,566	0.6493
Byron	2,224,876	1.2394
Carleton	2,089,461	1.1668
Chester	4,109,519	0.6062
Davenport	6,789,799	1.6300
Deshler	11,292,168	0.4517
Gilead	448,529	0.4396
Hebron*	28,009,420	0.7563
Hubbell	753,325	0.5363
Thomas		
Halsey	1,306,491	0.4247
Seneca	554,279	—
Thedford	3,188,572	0.8188
Thurston		
Emerson	1,253,783	0.6094
Pender*	19,517,615	0.6433
Rosalie	1,684,132	0.7528
Thurston	1,756,071	0.2962
Walthill	6,743,996	1.0232
Winnebago	1,064,013	1.1801
Valley		
Arcadia	4,983,311	0.8293
Elyria	764,072	0.1400
North Loup	4,788,415	1.2050
Ord*	45,907,206	0.5926
Washington		
Arlington	17,656,817	0.7468
Blair*	116,863,885	0.4757
Ft. Calhoun	10,877,267	0.9659
Herman	3,891,765	0.7974
Kennard	4,555,076	0.6143
Washington	1,624,830	0.2051
Wayne		
Carroll	3,148,370	0.3615
Hoskins	3,655,975	0.6643
Sholes	412,545	0.2204
Wakefield	1,937,175	0.8168
Wayne*	73,302,455	0.7198
Winside	5,636,515	0.5398
Webster		
Biaden	2,949,656	0.3809
Blue Hill	11,435,123	0.7314
Cowles	542,434	0.3128
Guide Rock	3,208,379	0.7268
Red Cloud*	18,314,937	0.7513
Wheeler		
Bartlett*	1,552,045	0.4046
Erickson	1,295,675	1.0709
York		
Benedict	3,881,247	0.7741
Bradshaw	4,955,044	0.4689
Gresham	2,886,734	0.7512
Henderson	21,884,333	0.6095
Lushton	1,137,055	0.0700
McCool Junction	5,038,710	0.7895
Thayer	942,061	0.1136
Waco	3,796,421	0.7701
York*	153,823,685	0.5273

Distribution of Payments in Lieu of Taxes by Public Power Districts for 1984

Table 5

Counties	State of Nebraska	County	Cities and Villages	School Districts	Misc. Districts	Total Payments
Adams	\$ 107.03	\$ 5,356.19	\$ 10,401.86	\$ 22,884.50	\$ 11.12	\$ 38,760.70
Antelope	335.72	10,107.08	17,778.55	34,778.67	81.72	63,081.74
Arthur	—	—	—	—	—	—
Banner	—	2.46	—	4.42	1.00	7.88
Blaine	574.12	864.23	—	2,562.60	—	4,000.95
Boone	311.75	10,915.12	20,084.64	40,017.12	4.38	71,333.01
Box Butte	105.20	54.13	—	149.74	—	309.07
Boyd	567.76	2,218.52	5,728.23	14,507.47	265.38	23,287.36
Brown	560.93	1,079.42	61.95	1,513.82	15.55	3,231.67
Buffalo	764.72	87,949.82	144,388.84	336,151.32	160.91	569,415.61
Burt	481.24	12,530.33	29,506.40	32,535.55	151.18	75,204.70
Butler	—	9,481.40	11,354.91	22,531.66	74.19	43,442.16
Cass	2,596.92	31,597.91	42,202.42	128,359.98	—	204,757.23
Cedar	558.00	9,218.38	18,628.72	28,549.40	747.22	57,701.72
Chase	—	—	—	—	—	—
Cherry	133.60	2,914.08	2,856.41	9,808.97	—	15,713.06
Cheyenne	—	2,081.58	3,743.98	4,687.96	—	10,513.52
Clay	81.24	4,209.25	23,841.15	29,794.04	95.40	58,021.08
Colfax	134.82	6,442.59	378.68	5,076.14	—	12,032.23
Cuming	224.57	4,138.95	6,374.29	20,080.21	73.33	30,891.35
Custer	46.62	34.48	8.28	156.66	20,388.14	20,634.18
Dakota	—	1,428.84	24.71	305.53	—	1,829.08
Dawes	1,097.18	21,297.90	34,238.45	72,653.38	—	129,286.91
Dawson	1,142.16	4,728.47	10,632.40	16,523.45	—	33,026.48
Deuel	130.42	2,247.45	2,488.62	5,534.56	—	10,401.05
Dixon	150.24	9,097.99	11,222.44	21,137.44	66.82	41,674.93
Dodge	922.10	11,950.43	31,774.21	60,297.72	450.05	105,394.51
Douglas	86,479.52	939,652.03	2,538,360.70	4,285,981.77	72,739.12	7,923,243.14
Dundy	—	642.22	1,094.90	1,694.73	—	3,431.85
Fillmore	288.08	10,711.52	37,070.03	40,061.04	79.79	88,210.46
Franklin	—	3,280.74	3,912.95	5,719.72	28.30	12,941.71
Frontier	42.76	1,889.63	2,702.75	8,293.05	—	12,928.19
Furnas	180.24	1,691.20	3,374.03	5,331.12	2.46	10,579.05
Gage	1,557.32	8,614.62	13,092.47	29,226.63	2,566.16	55,057.20
Garden	152.62	6,867.75	2,254.15	21,902.10	89.72	31,266.34
Garfield	4.12	3.00	—	4.96	2.20	14.28
Gosper	329.58	2,979.12	3,391.35	9,846.88	—	16,546.93
Grant	—	—	—	—	—	—
Greeley	82.30	3,755.72	6,547.02	15,978.32	0.85	26,364.21
Hall	1,258.60	12,753.29	23,742.80	57,777.69	—	95,532.38
Hamilton	266.74	12,174.06	11,270.77	27,314.33	22.98	51,048.88
Harlan	375.58	326.54	318.58	1,269.80	243.94	2,534.44
Hayes	—	1,283.94	2,272.86	3,474.75	—	7,031.55
Hitchcock	42.70	2,730.67	7,971.73	9,418.74	0.04	20,163.88
Holt	1,512.66	23,885.98	56,168.95	60,974.55	1,410.33	143,952.47
Hooker	—	—	—	—	—	—
Howard	439.25	654.61	168.37	1,763.36	—	3,025.99
Jefferson	—	4,325.22	7,329.97	10,574.06	20.04	22,249.29
Johnson	40.42	2,853.84	5,893.38	10,293.20	—	19,080.84
Kearney	79.44	2,744.71	4,455.93	7,576.49	2,652.90	17,509.47
Keith	5,631.29	4,458.52	18,682.48	132,994.32	—	161,766.61
Keya Paha	45.15	709.46	1,040.22	1,668.05	450.97	3,913.85
Kimball	—	—	—	—	—	—
Knox	818.97	18,053.71	40,398.38	63,608.76	312.64	123,192.46
Lancaster	288.19	155.04	25.21	1,073.09	27.56	1,569.09
Lincoln	561.22	350.00	—	1,048.94	—	1,960.16
Logan	—	1,018.42	1,005.14	4,084.94	—	6,108.50
Loup	—	504.92	1,281.29	1,664.60	—	3,450.81
Madison	3,106.48	75,109.89	112,945.83	260,069.95	4,430.07	455,662.22
McPherson	—	—	—	—	—	—
Merrick	138.56	5,238.52	12,033.78	23,288.77	—	40,699.63
Morrill	43.20	1,231.15	803.24	2,244.77	—	4,323.06
Nance	428.80	6,864.05	13,039.61	28,905.35	—	49,237.81
Nemaha	—	3,269.11	3,668.28	11,005.99	—	17,943.38
Nuckolls	319.11	1,699.04	2,258.55	5,247.43	—	9,524.13
Otoe	1,320.60	2,234.46	3,693.91	2,487.01	3,230.46	12,966.44
Pawnee	478.86	7,124.11	10,624.40	18,789.67	1,863.92	38,880.96
Perkins	205.20	417.78	459.70	106.12	—	1,188.80
Phelps	78.42	6,187.43	10,905.40	16,183.48	2,056.36	35,411.09
Pierce	2,185.95	4,732.42	8,020.21	9,760.53	—	24,699.11
Platte	2,209.73	74,367.28	85,994.19	247,683.42	—	410,254.62
Polk	176.70	5,723.14	14,649.78	16,840.48	5.16	37,395.26
Red Willow	402.92	29,325.20	43,942.84	119,844.84	17,514.22	211,030.02
Richardson	419.10	8,670.62	14,541.79	30,324.62	—	53,956.13
Rock	40.40	—	8,459.92	14,035.86	1,493.72	24,029.90
Saline	679.43	2,782.54	5,220.12	6,733.38	—	15,415.47
Sarpy	4,885.39	102,424.31	178,734.26	480,252.65	—	766,296.61
Saunders	1,154.34	16,960.24	33,580.72	52,065.92	259.62	104,020.84
Scotts Bluff	2,460.33	36,405.04	102,330.18	184,794.02	844.41	326,833.98
Seward	598.80	16,509.19	25,041.06	43,615.90	—	85,764.95
Sheridan	298.26	20,822.14	23,789.54	40,723.24	1,159.71	86,792.89
Sherman	262.96	6,849.10	11,535.02	21,196.30	83.34	39,926.72
Sioux	—	1.83	—	15.82	—	17.65
Stanton	136.38	5,938.51	11,651.71	18,387.88	—	36,114.48
Thayer	522.70	4,096.87	8,067.53	12,980.90	—	25,668.00
Thomas	—	1,942.77	2,744.90	6,368.38	—	11,056.05
Thurston	376.30	2,491.69	4,945.52	7,502.45	145.46	15,461.42
Valley	526.04	354.92	140.48	939.70	—	1,961.14
Washington	2,099.85	9,540.83	17,532.67	33,937.92	1,437.22	64,598.49
Wayne	11.13	7.74	12.31	28.62	—	59.80
Webster	—	2,814.47	2,753.05	6,509.20	—	12,076.72
Wheeler	297.74	1,966.79	2,646.63	4,453.92	—	9,365.08
York	805.09	42,523.87	58,917.44	142,510.04	—	244,756.44
Total	\$138,171.86	\$1,827,674.53	\$4,037,301.82	\$7,601,056.83	\$137,810.06	\$13,762,015.10

Table 6

Selected Property Taxes Levied for 1984

Counties	County Taxes	Cities Villages	Townships	Rural Fire Districts	Natural Resource Districts	Miscellaneous Districts
Adams	\$ 2,563,343.42	\$ 3,195,885.00	\$ 65,982.82	\$ 116,825.61	\$ 262,735.84	\$ 122,794.94
Antelope	1,275,903.96	423,751.66	230,266.68	53,035.04	46,225.76	—
Arthur	163,837.67	6,000.52	—	6,326.57	8,040.18	—
Banner	382,975.12	—	—	25,829.61	17,564.79	1,714.36
Blaine	146,160.67	6,154.52	—	9,299.37	9,201.92	—
Boone	1,131,740.03	363,928.87	—	37,067.17	49,078.98	8,339.20
Box Butte	1,100,265.28	1,715,932.66	—	105,333.55	38,149.73	—
Boyd	208,535.35	132,604.27	53,658.15	18,873.00	17,747.69	—
Brown	749,422.62	313,392.95	—	22,043.34	49,548.12	41,166.42
Buffalo	3,468,054.58	2,213,142.98	177,351.13	78,539.79	221,272.84	71,885.20
Burt	1,455,098.64	742,376.22	540,436.63	80,967.13	79,889.21	82,431.65
Butler	1,232,534.06	894,348.04	637,511.25	130,383.93	111,951.69	—
Cass	2,235,591.98	880,741.89	—	194,409.31	130,004.51	162,475.74
Cedar	1,265,857.08	446,482.53	—	58,446.56	90,619.42	—
Chase	998,606.67	424,222.20	—	33,884.17	97,972.90	878.14
Cherry	1,633,503.08	383,874.50	—	69,752.96	92,348.06	9,503.80
Cheyenne	1,545,516.15	466,896.59	—	61,095.46	91,207.27	78,381.21
Clay	765,801.95	717,829.31	61,169.07	94,317.40	112,102.06	11,567.88
Colfax	1,151,931.68	564,425.43	—	121,998.15	104,779.88	—
Cuming	1,076,708.87	617,982.10	704,621.32	137,433.70	122,487.98	—
Custer	2,046,430.55	1,192,172.42	912,379.96	187,847.36	87,348.97	223,441.70
Dakota	1,162,385.55	966,078.22	—	56,428.50	74,102.37	72,157.12
Dawes	793,044.03	618,842.00	—	39,943.17	20,913.41	—
Dawson	2,743,294.44	1,637,774.84	—	64,951.16	198,327.88	395,668.19
Deuel	565,190.50	158,611.49	—	18,861.16	28,749.97	4,185.34
Dixon	1,002,801.56	329,429.04	406,283.92	48,522.46	58,931.38	—
Dodge	2,171,205.00	3,687,246.99	564,743.13	237,841.51	263,339.65	130,280.80
Douglas	25,220,236.42	48,393,896.75	—	1,049,021.09	1,122,291.46	18,100,887.63
Dundy	754,009.33	157,000.74	—	31,665.13	37,520.24	37,348.31
Fillmore	1,024,536.40	621,796.84	102,522.30	60,430.54	107,295.80	12,351.64
Franklin	936,979.80	269,986.62	134,421.12	46,048.09	54,187.81	1,579.67
Frontier	771,510.82	251,484.04	—	25,012.87	49,725.90	3,259.82
Furnas	748,232.00	489,721.00	—	35,078.00	59,132.00	1,059.00
Gage	2,597,858.22	1,880,989.05	462,013.46	76,211.10	194,007.47	—
Garden	627,455.03	25,069.77	—	70,898.73	29,802.83	12,189.87
Garfield	324,333.98	120,889.20	—	17,187.06	12,299.18	—
Gosper	706,628.34	51,902.08	—	44,472.91	18,114.12	40,079.25
Grant	188,951.03	37,702.76	—	5,654.70	10,481.03	11,188.05
Greeley	532,486.38	145,784.57	—	34,422.28	18,122.44	7,089.52
Hall	4,699,836.02	4,080,161.10	7,525.13	113,272.24	337,822.25	42,749.23
Hamilton	1,227,370.60	467,926.03	—	114,705.56	143,373.68	19,205.58
Harlan	884,314.75	220,717.58	67,990.54	44,904.40	52,382.45	—
Hayes	389,244.35	33,775.09	—	25,418.77	25,038.47	—
Hitchcock	684,636.88	304,373.54	—	60,183.00	46,096.74	15,588.70
Holt	1,580,391.41	973,290.70	354,128.68	139,407.38	71,324.33	28,154.82
Hooker	198,683.00	48,214.00	—	11,783.00	8,537.00	27,873.00
Howard	912,681.52	237,321.72	—	61,269.87	39,534.38	90,894.78
Jefferson	1,463,146.93	697,914.28	—	59,128.35	81,454.97	159,992.60
Johnson	640,944.00	297,267.54	—	33,291.41	55,859.16	—
Kearney	1,184,495.28	627,003.84	56,437.17	25,021.98	37,140.66	—
Keith	1,167,214.98	575,347.03	—	79,055.37	63,237.82	14,224.06
Keya Paha	300,946.12	18,743.74	—	12,728.84	15,693.12	1,690.19
Kimball	1,102,498.83	326,187.87	—	46,530.84	57,936.20	4,982.17
Knox	1,142,583.56	685,800.65	446,249.99	65,251.76	80,212.09	33,422.67
Lancaster	13,070,330.51	24,726,660.75	—	354,898.61	1,035,424.66	1,396,174.42
Lincoln	2,678,258.45	2,549,879.32	—	100,245.01	204,311.89	44,717.39
Logan	136,950.70	13,643.33	—	16,850.78	10,167.27	—
Loup	168,133.66	26,450.66	—	10,458.82	6,454.42	—
Madison	2,533,469.17	2,826,749.68	—	116,753.81	248,833.78	133,299.35
McPherson	55,409.92	—	—	3,219.77	7,974.68	—
Merrick	1,181,563.24	403,272.21	101,029.29	86,833.10	86,849.46	—
Morrill	1,103,594.60	171,665.79	—	74,626.95	46,943.64	15,965.71
Nance	613,507.00	233,214.00	86,194.00	19,899.00	28,873.00	24,925.00
Nemaha	947,853.46	430,716.92	—	78,168.28	85,791.65	—
Nuckolls	1,028,725.75	344,355.09	—	49,584.40	65,933.62	1,505.23
Osceola	1,911,089.15	1,273,275.48	—	96,201.96	142,341.30	68,432.68
Pawnee	675,468.48	133,304.10	—	26,088.44	45,508.20	—
Perkins	794,817.48	202,509.08	—	52,567.61	98,959.96	14,957.72
Phelps	1,635,749.43	856,122.45	112,403.97	73,749.93	50,929.93	158,174.14
Pierce	1,067,917.25	496,290.42	—	71,869.44	81,863.09	—
Platte	2,888,818.86	1,730,323.03	511,536.88	139,943.15	167,335.58	4,054.20
Polk	1,099,453.29	419,146.95	—	86,496.96	81,149.03	1,215.42
Red Willow	1,335,211.98	1,061,009.96	—	59,910.27	85,781.78	3,377.83
Richardson	1,084,190.47	721,232.16	—	35,398.05	119,669.02	—
Rock	625,250.89	99,219.83	—	16,285.68	21,147.13	—
Saline	1,890,106.26	985,064.40	—	63,055.64	139,499.21	25,313.00
Sarpy	5,139,381.11	4,449,497.77	—	353,976.23	206,278.33	4,040,330.98
Saunders	2,459,918.99	978,674.94	659,414.01	198,058.56	169,935.40	119,648.39
Scotts Bluff	1,773,985.93	3,020,614.41	—	104,741.74	134,337.35	202,096.48
Seward	2,088,660.71	1,021,100.14	—	116,682.42	119,235.07	43,568.96
Sheridan	1,228,517.25	279,282.01	—	58,634.06	26,178.10	287,288.80
Sherman	686,498.16	214,152.03	167,790.22	20,865.36	22,873.86	9,176.89
Sioux	258,493.00	29,603.00	—	26,161.00	12,897.00	3,037.00
Stanton	848,432.63	176,468.82	—	57,459.23	68,707.97	176,218.34
Thayer	1,144,749.09	515,381.62	—	54,441.10	77,545.79	9,986.50
Thomas	161,756.97	31,656.70	—	7,582.12	8,465.86	53,412.83
Thurston	718,286.26	232,637.99	142,076.31	56,284.61	39,707.35	—
Valley	836,835.62	372,142.80	41,988.36	33,139.06	26,807.86	11,795.58
Washington	1,712,432.38	855,193.42	244,404.77	107,169.83	57,772.72	13,819.26
Wayne	1,085,226.72	610,457.08	—	39,052.97	81,615.79	—
Webster	975,112.96	257,487.08	—	23,414.43	47,049.78	—
Wheeler	395,723.69	20,154.95	—	24,707.26	13,768.00	—
York	2,080,392.44	1,090,344.52	—	109,790.37	195,363.04	37,199.39
Total	\$149,167,872.98	\$138,999,350.26	\$8,052,530.26	\$7,524,078.42	\$9,483,547.63	\$26,982,373.74

City and Villages Schools	County or Rural High Schools	Rural Schools	Special Education	Total Education Taxes	Total Selected Taxes
\$ 7,501,670.98	\$ 1,236,194.00	\$ 794,695.91	\$ 1,010,155.85	\$ 10,542,716.74	\$ 16,870,284.37
3,344,404.74	—	644,291.92	286,142.26	4,274,838.92	6,304,022.02
—	181,169.57	91,896.59	37,280.65	310,346.81	495,051.75
676,856.44	710,854.40	—	107,692.72	818,547.12	1,246,631.00
2,214,241.43	—	—	33,940.09	716,796.53	881,613.01
2,651,245.56	—	1,021,454.73	278,813.84	3,514,510.00	5,104,664.25
1,219,606.96	—	1,127,949.80	437,202.67	4,216,398.03	7,176,079.25
705,895.58	—	39,596.18	70,755.14	1,329,958.28	1,761,376.74
9,185,572.46	51,447.05	923,343.88	141,333.76	1,770,573.22	2,946,146.67
3,206,544.33	—	1,748,371.59	892,500.10	11,877,891.20	18,108,137.72
3,224,824.63	—	198,294.76	251,931.14	3,656,770.23	6,637,969.71
7,879,432.79	—	213,449.48	384,134.83	3,822,408.94	6,829,137.91
786,125.87	—	716,849.16	491,165.51	9,087,447.46	12,690,670.89
1,241,268.28	938,404.47	3,099,846.29	280,709.13	4,166,681.29	6,028,086.88
1,297,157.52	1,340,917.46	462,734.00	247,535.28	2,889,942.03	4,445,506.11
3,638,399.17	—	665,745.98	358,251.98	3,662,072.94	5,851,055.34
4,318,511.55	901.97	681,779.77	482,503.17	4,802,682.11	7,045,778.79
1,998,105.60	984,467.63	258,249.82	414,017.26	4,991,680.60	6,754,468.27
2,577,130.65	—	422,421.24	323,341.50	3,737,335.97	5,680,471.11
5,056,364.62	—	1,335,175.61	329,897.45	4,242,203.71	6,901,437.68
4,991,180.43	—	1,271,816.10	409,593.09	6,737,773.81	11,387,394.77
1,832,445.20	—	319,063.05	272,229.12	5,582,472.60	7,913,624.36
6,199,622.28	—	1,064,422.31	189,516.24	3,086,383.75	4,559,126.36
1,304,987.82	—	2,385,269.21	753,154.38	9,338,045.87	14,378,062.38
2,800,513.14	—	59,067.61	152,092.95	1,516,148.38	2,291,746.84
8,601,012.38	1,759,055.74	64,847.58	161,351.26	3,046,711.98	4,892,680.34
127,180,069.07	389,871.45	1,854,461.95	701,407.16	12,915,937.23	19,970,594.31
1,535,819.58	51,544.50	327,209.17	6,442,766.28	134,339,915.97	228,226,249.32
3,725,172.34	—	292,626.97	170,233.74	2,050,224.79	3,067,768.54
1,937,620.07	—	524,577.50	304,816.48	4,554,566.32	6,483,499.84
2,815,507.63	45,865.25	478,149.75	211,030.72	2,626,800.54	4,070,003.65
2,735,126.00	—	295,353.00	217,385.44	3,078,758.32	4,179,751.77
8,392,631.13	—	281,935.94	230,234.00	3,260,713.00	4,593,935.00
127,525.97	803,524.09	613,985.24	613,985.24	9,288,552.31	14,499,631.61
313,854.09	776,275.43	628,390.73	179,349.18	1,738,789.97	2,504,207.20
1,465,512.16	—	130,779.79	44,103.86	1,265,013.17	1,739,722.59
152,717.91	362,838.64	189,749.47	176,220.04	1,831,481.67	2,692,678.37
1,798,182.73	—	80,685.07	59,181.26	655,422.88	909,400.45
13,199,796.21	2,377,182.90	77,453.51	116,469.53	1,992,105.77	2,730,010.96
5,761,549.82	—	2,123,852.82	1,281,114.96	18,981,946.89	28,263,312.86
2,092,236.54	—	—	534,227.03	6,295,776.85	8,268,358.30
—	1,083,813.33	259,980.29	203,961.58	2,556,178.41	3,826,488.13
2,271,795.54	—	—	113,488.04	1,197,301.37	1,679,778.05
2,588,168.04	625,967.66	57,949.44	207,292.40	2,537,037.38	3,647,916.24
—	346,704.00	1,243,521.15	379,582.99	4,837,239.64	7,983,937.16
2,532,065.89	—	878,459.44	39,030.00	385,734.00	680,824.00
3,052,694.94	—	178,432.38	178,432.38	3,588,957.71	4,930,659.98
1,810,504.61	—	611,874.49	304,236.01	3,968,805.44	6,430,442.57
3,455,837.66	—	607,294.29	155,695.12	2,573,494.02	3,600,856.13
3,367,118.82	—	253,519.84	362,315.73	4,071,673.23	6,001,772.76
—	215,541.67	869,903.60	295,764.18	4,532,786.60	6,431,865.86
1,707,936.53	849,233.39	220,635.15	54,249.10	490,425.92	840,227.93
4,114,816.66	23,907.00	100,839.06	306,494.07	2,964,503.05	4,502,289.96
61,713,224.50	—	—	268,106.18	4,406,829.84	6,860,350.56
11,439,629.82	2,450,994.52	1,230,527.59	3,338,127.12	66,281,879.21	106,865,368.16
—	605,443.86	—	943,431.06	14,834,055.40	20,411,467.46
—	565,920.20	—	44,565.98	650,009.84	827,621.92
5,846,411.43	—	2,267,646.89	42,152.95	608,073.15	819,570.71
3,828,864.00	209,988.75	125,362.72	713,919.90	8,827,978.22	14,687,084.01
2,215,472.89	272,498.68	243,316.84	36,802.67	372,154.14	438,758.51
1,546,629.00	—	536,756.52	263,723.38	4,608,402.90	6,467,950.20
2,952,286.74	—	722,815.00	272,434.48	3,024,663.89	4,437,460.58
2,719,890.64	—	369,802.98	176,360.00	2,445,804.00	3,452,416.00
4,493,961.98	126,799.83	541,801.97	238,741.80	3,560,831.52	5,103,361.83
1,640,895.68	—	1,181,905.99	287,384.66	3,675,877.10	5,165,981.19
1,948,123.45	605,094.81	101,116.58	403,552.41	6,079,420.38	9,570,760.95
3,744,034.49	—	—	129,991.21	1,872,003.47	2,752,372.69
2,991,941.22	—	1,216,495.75	237,752.57	2,790,970.83	3,954,782.68
7,698,795.98	—	236,699.90	494,564.54	5,455,094.78	8,342,224.63
3,262,917.40	1,026,130.62	236,699.90	235,864.91	3,464,506.03	5,182,446.23
4,263,980.75	—	1,100,856.97	892,597.52	10,718,381.09	16,160,392.79
3,766,456.66	—	55,949.00	302,113.74	3,620,980.14	5,308,441.79
425,920.80	—	665,633.58	297,183.69	5,226,798.02	7,772,089.84
4,900,629.84	482,675.28	148,045.45	333,097.23	4,247,599.34	6,208,089.04
23,381,281.06	—	139,663.79	108,323.56	1,156,583.43	1,918,486.96
5,850,075.24	—	479,810.09	386,909.31	5,767,349.24	8,870,387.75
10,541,464.43	—	1,468,462.37	1,202,196.20	26,051,939.63	40,241,404.05
5,279,802.10	—	1,665,246.12	494,023.64	8,009,345.00	12,594,995.29
909,914.70	—	2,044,124.85	823,723.03	13,409,312.31	18,645,088.22
1,601,085.69	505,238.93	250,720.27	370,173.29	5,900,695.66	9,289,942.96
1,436,750.67	—	1,500,906.36	1,764.18	2,917,824.17	4,797,724.39
3,681,535.33	333,736.00	497,644.88	146,550.03	2,245,280.60	3,366,637.12
149,896.08	—	692,486.00	92,268.00	1,118,490.00	1,448,681.00
2,575,894.39	—	879,215.26	195,728.37	2,511,694.30	3,838,981.29
2,140,009.10	279,240.02	365,086.63	298,564.63	4,345,186.59	6,147,290.69
5,084,858.89	—	134,069.79	6,005.19	569,211.08	832,085.56
2,713,945.60	149,159.02	64,105.21	129,427.30	2,769,426.90	3,958,419.42
2,394,356.36	—	390,813.60	172,027.48	2,702,850.18	4,025,559.46
—	—	398,266.02	340,220.24	3,972,504.17	8,963,296.55
—	—	776,759.87	235,610.64	3,726,316.11	5,542,668.67
—	—	—	210,320.58	2,604,676.94	3,907,741.19
—	—	718,986.99	78,268.42	797,255.41	1,251,609.31
—	—	630,434.63	487,640.49	7,734,708.46	11,247,798.22
\$492,344,950.60	\$22,768,602.12	\$55,841,371.45	\$38,441,520.47	\$609,396,444.64	\$949,606,197.93

Table 7

Actual Value as Set by State Board of Equalization for 1984

Counties	ACTUAL VALUE			
	From Abstract	Franchise	Railroads	Total County
Adams	\$ 889,094,760	\$ 225,267	\$ 13,952,084	\$ 903,272,111
Antelope	318,744,381	27,430	1,606,239	320,378,050
Arthur	37,852,524	73,232	—	37,925,756
Banner	78,248,575	173,639	—	78,422,214
Blaine	37,542,511	51,803	5,205,296	42,799,610
Boone	268,008,915	17,525	1,855,309	269,891,749
Box Butte	319,438,063	17,082	16,520,708	335,975,853
Boyd	79,172,482	—	—	79,172,482
Brown	153,373,080	15,918	401,815	153,790,813
Buffalo	839,508,684	1,210,846	21,969,365	862,688,895
Burt	299,964,170	707,191	1,269,533	301,940,894
Butler	347,076,247	185,720	3,891,813	351,153,780
Cass	545,761,079	1,837,193	8,892,513	556,490,785
Cedar	312,443,253	160,284	947,594	313,551,131
Chase	237,873,000	228,777	940,289	239,042,066
Cherry	295,095,074	52,429	1,549,667	296,697,170
Cheyenne	338,008,505	460,088	19,159,130	357,627,723
Clay	360,600,094	247,060	9,423,521	370,270,675
Colfax	296,519,460	46,000	6,110,411	302,675,871
Cuming	395,049,690	25,976	402,083	395,477,749
Custer	490,192,070	86,443	18,404,200	508,682,713
Dakota	333,243,812	268,764	2,110,571	335,623,147
Dawes	170,683,714	384	13,875,065	184,559,163
Dawson	704,901,710	191,861	16,875,104	721,968,675
Deuel	104,365,425	63,199	8,363,930	112,732,554
Dixon	201,690,355	15,615	915,910	202,621,880
Dodge	769,952,195	421,956	11,144,746	781,518,897
Douglas	7,959,329,870	5,619,313	25,553,451	7,990,502,634
Dundy	160,284,405	377,359	3,288,804	163,950,568
Fillmore	353,921,253	1,052,893	5,397,799	360,371,945
Franklin	211,119,986	70,909	2,169,965	213,360,860
Frontier	214,852,661	606,621	1,806,603	217,265,885
Furnas	228,052,745	328,923	4,277,352	232,659,020
Gage	590,207,590	3,608,485	7,809,299	601,625,374
Garden	130,146,819	31,526	2,922,756	133,101,101
Garfield	75,918,378	—	—	75,918,378
Gosper	172,253,437	297,238	1,130,458	173,681,133
Grant	41,473,435	84,442	7,180,755	48,738,632
Greeley	111,022,749	6,279	840,666	111,869,694
Hall	1,209,565,803	2,552,396	21,907,802	1,234,026,001
Hamilton	472,260,903	167,308	9,082,650	481,510,861
Harlan	202,884,317	26,560	3,412,793	206,323,670
Hayes	108,651,535	31,381	630,727	109,313,643
Hitchcock	196,890,002	117,613	3,413,031	200,420,646
Holt	414,461,883	425	1,796,576	416,258,884
Hooker	31,209,545	46,461	8,206,040	39,462,046
Howard	223,015,448	755	4,305,959	227,322,162
Jefferson	297,147,491	492,298	8,300,611	305,940,400
Johnson	152,702,540	183,524	6,672,313	159,558,377
Kearney	361,106,535	293,005	3,457,102	364,856,642
Keith	281,320,445	226,867	16,826,135	298,373,447
Keya Paha	60,613,519	—	—	60,613,519
Kimball	209,687,865	449,510	11,530,575	221,667,950
Knox	299,592,745	—	—	299,592,745
Lancaster	4,414,401,599	1,405,525	25,619,361	4,441,426,485
Lincoln	913,933,140	2,181,960	38,341,290	954,456,390
Logan	47,287,041	—	—	47,287,041
Loup	39,842,100	—	—	39,842,100
Madison	793,404,519	425,406	1,875,189	795,705,114
McPherson	37,431,337	7,794	—	37,439,131
Merrick	307,223,840	25,734	16,023,538	323,273,112
Morrill	195,271,156	63,062	14,224,609	209,558,827
Nance	163,077,052	7,883	1,998,378	165,083,313
Nemaha	240,821,636	235,021	4,037,257	245,093,964
Nuckolls	251,355,870	200,575	5,175,713	256,732,158
Otoe	403,271,186	2,629,530	5,873,105	411,773,821
Pawnee	129,527,674	95,514	3,716,257	133,339,445
Perkins	238,550,205	88,683	2,522,693	241,161,581
Phelps	496,334,095	368,154	2,624,683	499,326,932
Pierce	262,930,173	96,766	1,285,565	264,312,504
Platte	800,459,029	325,150	10,047,124	810,831,303
Polk	276,038,324	232,097	2,213,187	278,483,608
Red Willow	369,168,683	86,561	3,898,289	373,153,533
Richardson	330,639,723	999,192	9,689,273	341,328,188
Rock	120,761,064	—	321,519	121,082,583
Saline	446,174,315	61,329	5,106,890	451,342,534
Sarpy	1,445,900,743	331,302	5,206,885	1,451,438,930
Saunders	514,891,078	536,265	5,212,982	520,640,325
Scotts Bluff	585,669,398	23,159	12,458,115	598,150,672
Seward	433,358,867	101,609	9,998,261	443,458,737
Sheridan	219,663,961	8,039	11,250,514	230,922,514
Sherman	135,540,400	19	5,745,192	141,285,611
Sioux	80,474,404	669	4,028,817	84,503,890
Stanton	221,324,231	6,905	291,048	221,622,184
Thayer	290,795,026	644,815	7,641,479	299,081,320
Thomas	28,603,270	43,331	10,569,267	39,215,868
Thurston	144,861,191	172,904	1,256,385	146,290,480
Valley	164,076,690	21,129	1,399,058	165,496,877
Washington	407,998,691	785,309	370,675	409,154,675
Wayne	263,030,455	46,939	—	263,077,394
Webster	185,435,244	129,731	3,555,949	189,120,924
Wheeler	87,630,830	—	—	87,630,830
York	572,492,177	388,606	8,363,860	581,244,643
Total	\$41,053,748,195	\$36,260,440	\$589,599,525	\$41,679,608,164

Table 8

Valuation of All Personal Property for 1984

Counties	Personal Property	Special Schedules	Property Assessed by State Board	All Personal Property
Adams	\$ 50,711,215	\$ 92,332,665	\$ 14,177,351	\$ 157,221,231
Antelope	6,878,180	25,496,416	1,633,669	34,008,265
Arthur	315,205	3,222,441	73,232	3,610,878
Banner	4,274,280	12,226,730	173,639	16,674,649
Blaine	497,009	2,105,167	5,257,099	7,859,275
Boone	4,495,095	23,309,000	1,882,834	29,686,929
Box Butte	19,895,516	35,784,839	16,537,790	72,218,145
Boyd	1,774,239	8,377,393	—	10,151,632
Brown	2,454,240	13,923,970	417,733	16,795,943
Buffalo	66,788,219	99,659,381	23,180,211	189,627,811
Burt	6,494,660	31,568,944	1,976,724	40,040,328
Butler	12,151,210	26,691,752	4,077,533	42,920,495
Cass	31,182,425	58,797,414	10,729,706	100,709,545
Cedar	7,726,640	27,669,578	1,107,878	36,504,096
Chase	9,527,928	19,822,108	1,169,066	30,519,102
Cherry	3,776,258	28,409,521	1,602,096	33,787,875
Cheyenne	20,410,911	51,379,302	19,619,218	91,409,431
Clay	12,360,818	24,262,183	9,670,581	46,293,582
Colfax	7,253,320	22,539,360	6,156,411	35,949,091
Cuming	10,539,860	36,537,180	428,059	47,505,099
Custer	17,342,665	38,888,370	18,490,643	74,721,678
Dakota	28,529,791	39,080,566	2,379,335	69,989,692
Dawes	6,461,110	27,537,017	13,875,449	47,873,576
Dawson	44,067,891	70,167,795	17,066,965	131,302,651
Deuel	5,200,788	14,447,709	8,367,129	28,015,626
Dixon	2,989,495	15,548,990	931,525	19,470,010
Dodge	34,874,845	95,867,225	11,566,702	142,308,772
Douglas	664,585,060	1,073,645,005	31,172,764	769,402,829
Dundy	3,250,580	12,415,055	3,666,163	19,331,798
Fillmore	12,066,075	29,817,178	6,450,692	48,333,945
Franklin	5,070,399	15,472,037	2,240,877	22,783,910
Frontier	6,494,974	15,428,992	2,413,224	24,337,190
Furnas	5,974,625	19,697,070	4,606,275	30,277,970
Gage	30,413,410	61,991,720	11,417,784	103,822,914
Garden	2,610,736	9,867,203	2,954,282	15,432,221
Garfield	3,658,652	6,172,363	—	9,831,015
Gosper	11,594,977	13,106,500	1,427,696	26,129,173
Grant	555,985	4,473,500	7,265,197	12,294,682
Greeley	2,360,445	8,134,029	846,945	11,341,419
Hall	87,954,420	129,736,920	24,460,198	242,151,538
Hamilton	17,882,405	27,608,808	9,249,958	54,741,171
Harlan	6,405,910	15,672,577	3,439,353	25,517,840
Hayes	1,995,670	6,005,985	662,108	8,663,763
Hitchcock	4,072,000	12,236,972	3,530,644	19,839,616
Holt	9,852,495	40,875,777	1,797,001	52,525,273
Hooker	541,985	2,300,035	8,252,501	11,094,521
Howard	5,000,930	18,113,480	4,306,714	27,421,124
Jefferson	8,938,138	31,421,053	8,792,909	49,152,100
Johnson	4,180,045	14,695,495	6,855,837	25,731,337
Kearney	15,352,810	28,331,430	3,750,107	47,434,347
Keith	21,837,490	39,124,375	17,053,002	78,014,867
Keya Paha	635,030	4,366,914	—	5,001,944
Kimball	19,280,416	28,689,642	11,980,085	59,950,143
Knox	4,520,975	22,751,720	—	27,272,695
Lancaster	309,206,151	514,983,815	27,024,886	851,214,852
Lincoln	56,137,115	117,017,880	40,523,250	213,678,245
Logan	466,091	2,308,863	—	2,774,954
Loup	1,081,785	2,276,115	—	3,357,900
Madison	55,319,697	85,462,721	2,300,595	143,083,013
McPherson	212,896	2,550,392	7,794	2,771,082
Merrick	12,689,360	17,667,260	16,049,272	46,405,892
Morrill	7,798,830	24,667,396	14,287,671	46,753,897
Nance	4,060,105	13,171,967	2,006,261	19,238,333
Nemaha	5,707,364	21,740,637	4,272,278	31,720,279
Nuckolls	5,274,890	18,752,020	5,376,288	29,403,198
Otoe	13,753,785	41,142,011	8,502,635	63,398,431
Pawnee	2,543,825	10,495,385	3,811,771	16,850,981
Perkins	9,348,635	24,736,865	2,611,376	36,696,876
Phelps	39,177,695	45,416,530	2,992,837	87,587,062
Pierce	6,149,170	22,886,098	1,382,331	30,417,599
Platte	70,295,146	84,188,408	10,372,274	164,855,828
Polk	7,833,545	17,222,489	2,445,284	27,501,318
Red Willow	18,776,212	30,581,655	3,984,850	53,342,717
Richardson	8,968,022	22,542,559	10,688,465	42,199,046
Rock	2,201,105	9,491,044	321,519	12,013,668
Saline	22,151,255	34,833,180	5,168,219	62,152,654
Sarpy	46,644,467	190,350,848	5,538,187	242,533,502
Saunders	21,431,030	52,089,938	5,749,247	79,270,215
Scotts Bluff	42,001,080	92,351,715	12,481,274	146,834,069
Seward	16,233,670	32,660,981	10,099,870	58,994,521
Sheldon	6,444,786	22,316,485	11,258,553	40,019,824
Sherman	4,800,200	11,216,825	5,745,211	21,762,236
Sioux	1,810,311	11,677,574	4,029,486	17,517,371
Stanton	19,809,922	17,658,399	297,953	37,765,844
Thayer	8,505,355	24,385,037	8,286,294	41,176,686
Thomas	753,895	3,065,490	10,612,598	14,431,973
Thurston	4,470,685	14,695,717	1,429,289	20,595,691
Valley	6,426,635	12,608,140	1,420,187	20,454,982
Washington	13,548,572	47,447,900	1,155,984	62,152,456
Wayne	4,634,610	21,052,440	46,939	25,733,989
Webster	3,770,855	14,065,354	3,685,680	21,521,889
Wheeler	685,930	2,439,690	—	3,125,620
York	23,411,791	36,862,557	8,752,466	69,026,814
Total	\$2,260,597,263	\$4,408,885,231	\$625,859,963	\$7,295,342,459

Valuation of All Real Estate, Oil and Mineral Interest for 1984

Counties	Real Estate Rural	Real Estate Urban	Oil & Mineral Interest	All Real Estate & Oil & Mineral Interest
Adams	\$ 349,306,490	\$ 396,744,390	\$ —	\$ 746,050,880
Antelope	237,187,085	49,182,700	—	286,369,785
Arthur	33,336,663	978,215	—	34,314,878
Banner	46,476,330	—	15,271,235	61,747,565
Blaine	33,606,965	1,333,370	—	34,940,335
Boone	200,375,830	39,828,990	—	240,204,820
Box Butte	140,927,079	122,830,629	—	263,757,708
Boyd	57,011,235	12,009,615	—	69,020,850
Brown	99,357,450	37,637,420	—	136,994,870
Buffalo	359,273,023	313,788,061	—	673,061,084
Burt	204,846,476	57,054,090	—	261,900,566
Butler	253,786,340	54,446,945	—	308,233,285
Cass	328,722,525	127,058,715	—	455,781,240
Cedar	228,670,210	48,376,825	—	277,047,035
Chase	171,144,090	37,344,907	33,967	208,522,964
Cherry	216,464,070	46,438,820	5,405	262,909,295
Cheyenne	149,208,108	87,143,336	29,866,848	266,218,292
Clay	268,582,943	55,394,150	—	323,977,093
Colfax	188,911,865	77,814,915	—	266,726,780
Cuming	255,486,330	92,486,320	—	347,972,650
Custer	348,616,490	85,344,545	—	433,961,035
Dakota	125,493,113	140,140,342	—	265,633,455
Dawes	68,327,567	68,358,020	—	136,685,587
Dawson	391,303,402	199,358,365	4,257	590,666,024
Deuel	67,411,826	17,285,030	20,072	84,716,928
Dixon	145,470,055	37,681,815	—	183,151,870
Dodge	289,016,825	350,193,300	—	639,210,125
Douglas	1,248,707,795	4,972,392,010	—	6,221,099,805
Dundy	125,040,240	14,327,890	5,250,640	144,618,770
Fillmore	249,562,015	62,475,985	—	312,038,000
Franklin	163,829,755	26,747,195	—	190,576,950
Frontier	173,903,235	17,251,970	1,773,490	192,928,695
Furnas	165,759,495	35,847,405	774,150	202,381,050
Gage	291,620,905	206,181,555	—	497,802,460
Garden	103,202,130	14,293,850	172,900	117,668,880
Garfield	50,737,203	15,350,160	—	66,087,363
Gosper	137,574,330	9,977,630	—	147,551,960
Grant	34,386,425	2,057,525	—	36,443,950
Greeley	84,875,410	15,652,865	—	100,528,275
Hall	319,875,613	671,998,850	—	991,874,463
Hamilton	358,534,055	68,235,635	—	426,769,690
Harlan	154,028,670	26,153,090	624,070	180,805,830
Hayes	96,785,205	3,864,675	—	100,649,880
Hitchcock	120,338,135	22,698,955	37,543,940	180,581,030
Holt	280,628,726	83,104,885	—	363,733,611
Hooker	22,474,060	5,893,465	—	28,367,525
Howard	161,302,675	38,598,363	—	199,901,038
Jefferson	194,304,256	62,484,044	—	256,788,300
Johnson	111,213,880	22,613,160	—	133,827,040
Kearney	257,162,830	60,259,465	—	317,422,295
Keith	135,980,435	84,307,325	70,820	220,358,580
Keya Paha	51,989,215	3,622,360	—	55,611,575
Kimball	91,972,775	42,704,378	27,040,654	161,717,807
Knox	202,242,845	70,077,205	—	272,320,050
Lancaster	514,783,404	3,075,428,229	—	3,590,211,633
Lincoln	342,715,860	397,798,705	263,580	740,778,145
Logan	40,877,348	3,633,885	854	44,512,087
Loup	34,452,030	2,032,170	—	36,484,200
Madison	273,028,382	379,593,719	—	652,622,101
McPherson	34,668,049	—	—	34,668,049
Merrick	229,996,700	46,870,520	—	276,867,220
Morrill	119,891,700	36,424,845	6,488,385	162,804,930
Nance	118,616,485	27,228,495	—	145,844,980
Nemaha	158,578,935	54,794,750	—	213,373,685
Nuckolls	189,999,100	37,329,860	—	227,328,960
Otoe	223,582,250	124,793,140	—	348,375,390
Pawnee	103,118,309	13,370,155	—	116,488,464
Perkins	178,833,375	25,631,330	—	204,464,705
Phelps	314,004,830	97,735,040	—	411,739,870
Pierce	182,782,405	51,112,500	—	233,894,905
Platte	306,983,250	338,992,225	—	645,975,475
Polk	220,848,015	30,134,275	—	250,982,290
Red Willow	161,820,316	131,798,759	26,191,741	319,810,816
Richardson	210,260,131	87,532,922	1,336,089	299,129,142
Rock	96,478,315	12,590,600	—	109,068,915
Saline	267,348,960	121,840,920	—	389,189,880
Sarpy	538,046,806	670,858,622	—	1,208,905,428
Saunders	339,963,640	101,406,470	—	441,370,110
Scotts Bluff	192,247,316	254,844,427	4,224,860	451,316,603
Seward	268,884,326	115,579,890	—	384,464,216
Sheridan	143,290,132	47,612,558	—	190,902,690
Sherman	102,364,495	17,158,880	—	119,523,375
Sioux	63,744,784	3,241,735	—	66,986,519
Stanton	164,482,915	19,373,425	—	183,856,340
Thayer	209,187,345	48,717,089	—	257,904,434
Thomas	21,311,430	3,470,950	1,515	24,783,895
Thurston	102,015,684	23,679,105	—	125,694,789
Valley	101,196,845	43,845,050	—	145,041,895
Washington	220,990,358	126,011,861	—	347,002,219
Wayne	163,117,270	74,226,135	—	237,343,405
Webster	140,154,430	27,444,605	—	167,599,035
Wheeler	82,267,640	2,237,570	—	84,505,210
York	350,735,974	161,481,855	—	512,217,829
Total	\$18,174,022,237	\$16,053,282,996	\$156,960,472	\$34,384,265,705

Table 10

Actual Value of Personal Property for 1984

Counties	Furniture, Fixtures, Tools & Equipment	Portable Buildings	Improvements on Leased Land	Boats, Motors, Air- planes & Unlicensed Motor Vehicles	Mobile Homes	Total Actual Value
Adams	\$ 34,645,320	\$	\$ 8,553,800	\$ 3,814,725	\$ 3,697,370	\$ 50,711,215
Antelope	2,879,230	12,475	2,274,910	986,935	724,630	6,878,180
Arthur	62,975	53,200	99,905	47,030	52,095	315,205
Banner	3,644,830	4,250	321,990	128,940	174,270	4,274,280
Blaine	106,329	1,535	152,865	100,127	136,153	497,009
Boone	1,566,735	69,510	2,279,305	296,450	283,095	4,495,095
Box Butte	10,515,428	1,440	3,327,101	869,486	5,182,061	19,895,516
Boyd	540,452	—	427,741	98,563	707,483	1,774,239
Brown	1,174,985	12,145	446,460	272,760	547,890	2,454,240
Buffalo	40,725,943	35,309	15,004,950	2,223,847	8,798,170	66,788,219
Burt	3,292,995	33,063	1,870,310	567,172	731,120	6,494,660
Butler	3,336,785	13,470	7,463,290	186,730	1,150,935	12,151,210
Cass	11,076,925	7,045	17,275,070	1,096,785	1,726,600	31,182,425
Cedar	4,049,070	79,550	2,215,805	376,300	1,005,915	7,726,640
Chase	3,214,689	4,820	4,088,813	1,078,022	1,141,584	9,527,928
Cherry	1,098,983	78,335	879,492	533,918	1,185,530	3,776,258
Cheyenne	11,679,020	—	6,227,924	931,466	1,572,501	20,410,911
Clay	4,397,401	47,215	6,651,995	670,091	594,116	12,360,818
Colfax	4,484,135	—	1,547,660	180,940	1,040,585	7,253,320
Cuming	7,744,700	293,595	1,425,195	391,305	685,065	10,539,860
Custer	8,785,130	60,315	5,909,935	1,120,530	1,466,755	17,342,665
Dakota	24,188,907	—	1,528,649	609,880	2,202,355	28,529,791
Dawes	3,389,090	5,585	506,800	234,045	2,325,590	6,461,110
Dawson	20,339,249	81,599	18,802,439	2,210,412	2,634,192	44,067,891
Deuel	885,683	191,587	3,901,541	213,291	208,686	5,200,788
Dixon	1,337,680	—	829,540	181,640	640,635	2,989,495
Dodge	21,047,675	99,760	8,295,350	4,128,715	1,303,345	34,874,845
Douglas	488,534,085	105,822,720	10,358,795	40,763,290	19,109,170	664,585,060
Dundy	1,223,770	7,645	1,319,610	268,100	431,455	3,250,580
Fillmore	5,388,175	5,950	5,598,100	558,260	515,590	12,066,075
Franklin	926,381	690	3,649,393	314,380	180,155	5,070,999
Frontier	1,041,219	36,120	4,131,015	307,740	978,880	6,494,974
Furnas	2,299,205	875	2,849,155	666,810	158,580	5,974,625
Gage	19,779,640	170,470	7,273,125	1,712,025	1,478,150	30,413,410
Garden	934,645	3,750	770,780	652,543	249,018	2,610,736
Garfield	3,040,247	7,990	275,315	96,800	238,300	3,658,652
Gosper	931,297	—	9,951,905	170,705	541,070	11,594,977
Grant	201,770	15,505	53,585	79,300	205,825	555,985
Greeley	753,442	24,640	908,345	60,370	613,648	2,360,445
Hall	59,321,810	26,820	18,977,740	3,118,990	6,509,060	87,954,420
Hamilton	4,913,270	5,915	10,653,710	761,225	1,548,285	17,882,405
Harlan	1,763,415	350	3,410,855	459,680	771,610	6,405,910
Hayes	966,060	2,000	783,160	67,720	176,730	1,995,670
Hitchcock	1,092,145	37,795	1,797,205	187,615	957,240	4,072,000
Holt	3,386,295	146,345	4,124,780	530,010	1,665,065	9,852,495
Hooker	202,005	—	71,750	64,070	204,160	541,985
Howard	1,612,575	6,675	2,612,900	377,295	391,485	5,000,930
Jefferson	5,843,384	29,592	2,181,420	636,968	246,774	8,938,138
Johnson	2,343,665	68,800	1,347,745	133,330	286,465	4,180,005
Kearney	5,315,215	5,000	8,612,740	383,195	1,036,660	15,352,810
Keith	9,549,865	—	6,779,030	1,506,375	4,002,220	21,837,490
Keya Paha	147,610	30,230	101,640	84,730	270,820	635,030
Kimball	13,521,862	16,546	2,500,882	1,656,423	1,584,703	19,280,416
Knox	2,111,020	44,025	904,270	313,375	1,148,285	4,520,975
Lancaster	235,189,135	—	35,121,874	21,687,715	17,207,427	309,206,151
Lincoln	22,200,500	41,065	25,129,565	3,822,585	4,943,400	56,137,115
Logan	120,404	—	199,272	81,480	66,935	466,091
Loup	744,670	9,740	172,435	66,330	88,610	1,081,785
Madison	44,823,315	260,178	5,126,517	1,683,701	3,425,986	55,319,697
McPherson	11,724	—	78,837	24,207	98,128	212,896
Merrick	3,449,340	21,330	7,851,785	348,100	1,018,805	12,689,360
Morrill	3,575,835	54,965	2,458,220	339,510	1,370,300	7,798,830
Nance	1,333,230	30,060	2,358,405	123,235	215,175	4,060,105
Nemaha	3,034,102	165	2,000,790	157,846	514,461	5,707,364
Nuckolls	2,248,410	—	2,605,025	190,190	231,265	5,274,890
Otoe	8,397,190	1,000	2,861,795	588,090	1,905,710	13,753,785
Pawnee	1,093,910	45,520	1,091,040	115,655	197,700	2,543,825
Perkins	1,657,220	—	6,462,430	688,395	540,590	9,348,635
Phelps	26,119,355	10,290	9,389,035	1,778,365	1,880,650	39,177,695
Pierce	3,102,765	36,365	1,526,860	289,555	1,193,625	6,149,170
Platte	53,680,739	6,365	12,665,935	1,437,337	2,504,770	70,295,146
Polk	1,651,320	—	5,694,370	137,580	350,275	7,833,545
Red Willow	10,014,483	1,995	5,559,821	1,030,739	2,169,174	18,776,212
Richardson	4,761,686	16,645	3,132,100	422,703	634,888	8,968,022
Rock	1,186,005	6,920	475,625	221,060	311,495	2,201,105
Saline	13,465,450	11,910	6,684,465	988,950	1,000,480	22,151,255
Sarpy	33,951,118	—	8,389,741	1,686,017	2,617,591	46,644,467
Saunders	4,856,360	—	15,040,905	662,385	871,380	21,431,030
Scotts Bluff	29,044,930	13,475	4,748,060	2,808,005	5,386,610	42,001,080
Seward	8,105,150	115,925	6,585,915	628,755	797,925	16,233,670
Sheridan	2,760,040	36,455	1,192,070	558,165	1,898,056	6,444,786
Sherman	708,195	4,000	2,935,640	201,330	951,035	4,800,200
Sioux	509,701	3,465	123,215	687,355	486,575	1,810,311
Stanton	18,026,809	66,610	575,790	139,888	1,000,395	19,809,492
Thayer	4,146,800	555	3,580,815	426,630	350,755	8,505,555
Thomas	427,440	—	72,875	42,160	211,410	753,885
Thurston	2,567,170	28,685	1,160,737	169,813	544,280	4,470,685
Valley	2,349,600	50,500	2,532,760	328,630	1,165,165	6,426,655
Washington	8,033,125	8,690	2,956,560	1,484,825	1,065,372	13,548,572
Wayne	2,549,185	—	1,047,950	330,475	707,000	4,634,610
Webster	916,385	36,815	2,257,205	123,280	437,170	3,770,855
Wheeler	202,290	—	222,800	64,035	196,805	685,930
York	11,648,641	700	10,090,911	877,571	793,968	23,411,791
Total	\$1,439,818,143	\$108,622,639	\$436,464,935	\$126,924,076	\$148,767,470	\$2,260,597,263

Actual Value of Miscellaneous Schedules for 1984

Table 11

Counties	Elec. Lighting, Heating, & Power Co.'s	Telephone Co.'s	Transmission Co.'s	Telegraph Co.'s	Property of Pipeline Co.'s	Motor Vehicle Values (est.)	County Total
Adams	\$ —	\$ 15,674,050	\$ —	\$ 40,770	\$ 11,159,580	\$ 65,458,265	\$ 92,332,665
Antelope	—	4,641,711	—	—	794,795	20,059,910	25,496,416
Arthur	192,082	538,620	782,697	—	—	1,709,042	3,222,441
Banner	559,895	516,560	5,709,585	—	1,089,270	4,351,420	12,226,730
Blaine	—	453,810	—	—	—	1,651,357	2,105,167
Boone	—	3,245,785	—	—	1,818,665	18,244,550	23,309,000
Box Butte	1,595,257	7,440,502	—	29,775	755,495	25,963,810	35,784,839
Boyd	406,077	631,960	1,482,867	35,254	—	5,821,235	8,377,393
Brown	—	4,038,075	—	—	200,560	9,685,335	13,923,970
Buffalo	1,550,264	15,915,897	1,046,143	19,910	3,078,210	78,048,957	99,659,381
Burt	—	9,876,787	—	760	3,030,988	18,660,409	31,568,944
Butler	—	4,824,245	—	1,655	846,807	21,019,045	26,691,752
Cass	409,193	9,332,217	—	3,190	10,321,154	38,731,660	58,797,414
Cedar	—	3,906,545	334,318	—	919,030	22,509,685	27,669,578
Chase	3,691,036	2,653,222	—	1,275	840,125	12,636,450	19,822,108
Cherry	718,584	10,415,523	21,165	1,325	—	17,252,924	28,409,521
Cheyenne	461,174	11,461,587	7,562,467	13,195	6,110,084	25,770,795	51,379,302
Clay	—	4,096,868	—	1,765	8,070,343	12,093,207	24,262,183
Colfax	—	4,104,655	—	1,420	776,170	17,657,115	22,539,360
Cuming	—	5,792,085	—	5,835	677,350	30,061,910	36,537,180
Custer	—	5,952,405	—	4,200	567,110	32,364,655	38,888,370
Dakota	—	5,549,105	—	3,255	2,220,956	31,307,250	39,080,566
Dawes	2,616,011	8,672,851	—	4,170	653,585	15,590,400	27,537,017
Dawson	3,788,915	10,950,265	—	20,725	1,639,900	53,757,990	70,167,795
Deuel	25,750	1,920,421	297,502	—	5,272,736	6,931,300	14,447,709
Dixon	—	2,698,065	80,006	350	404,285	12,366,290	15,548,990
Dodge	3,951,955	18,362,810	—	44,925	150,525	73,357,010	95,867,225
Douglas	—	224,551,790	—	1,959,515	23,302,645	823,831,055	1,073,645,005
Dundy	2,470	3,003,580	113,580	44,795	1,464,715	7,785,915	12,415,055
Fillmore	329,490	3,899,316	—	5,285	8,298,882	17,284,205	29,817,178
Franklin	—	2,001,524	—	44,390	1,489,400	11,937,083	15,472,037
Frontier	—	2,510,889	271,230	—	3,769,583	8,877,290	15,428,992
Furnas	—	3,689,400	—	—	843,020	15,164,650	19,697,070
Gage	1,334,005	9,392,620	—	58,850	22,913,850	28,292,395	61,991,720
Garden	83,017	1,679,718	518,749	1,345	777,520	6,806,854	9,867,203
Garfield	19,222	1,498,456	—	—	100,235	4,554,450	6,172,363
Gosper	—	1,262,811	—	44,390	6,083,104	5,716,195	13,106,500
Grant	248,707	760,000	585,991	—	—	2,878,802	4,473,500
Greeley	—	1,699,551	—	—	255,020	6,179,458	8,134,029
Hall	3,079,243	28,582,993	—	118,535	2,226,209	95,729,940	129,736,920
Hamilton	—	3,622,431	—	4,580	1,726,397	22,255,400	27,608,808
Harlan	—	2,120,849	—	44,390	1,069,988	12,437,350	15,672,577
Hayes	23,205	830,200	—	—	—	5,152,580	6,005,985
Hitchcock	—	2,433,632	—	49,870	412,925	9,340,545	12,236,972
Holt	1,028,556	10,602,536	—	6,300	1,036,380	28,202,005	40,875,777
Hooker	7,625	440,200	—	52,210	—	1,800,000	2,300,035
Howard	—	4,148,655	820,830	720	217,175	12,926,100	18,113,480
Jefferson	1,039,428	4,949,960	—	5,075	4,783,445	20,643,145	31,421,053
Johnson	—	3,064,243	—	135	804,714	10,826,403	14,695,495
Kearney	—	3,139,965	—	—	9,435,440	15,756,025	28,331,430
Keith	2,763,960	5,608,680	—	21,535	2,765,115	27,965,085	39,124,375
Keya Paha	2,860	1,367,840	—	—	—	2,996,214	4,366,914
Kimball	944,247	2,587,452	1,031,183	89,865	9,079,394	14,957,501	28,689,642
Knox	72,728	4,254,502	221,710	—	345,850	17,856,930	22,751,720
Lancaster	12,694,945	111,873,920	4,189,715	320,485	4,730,950	381,173,800	514,983,815
Lincoln	2,290,555	16,852,260	—	138,830	18,656,935	79,079,300	117,017,880
Logan	—	463,863	—	—	—	1,845,000	2,308,863
Loup	—	476,115	—	—	—	1,800,000	2,276,115
Madison	—	17,415,367	—	34,970	2,570,911	65,441,473	85,462,721
McPherson	21,479	523,092	—	—	—	2,005,821	2,550,392
Merrick	31,850	4,250,840	—	7,625	1,220,525	12,156,420	17,667,260
Morrill	1,700,906	4,446,802	619,688	900	1,530,615	16,368,485	24,667,396
Nance	—	2,573,041	—	—	557,975	10,040,951	13,171,967
Nemaha	—	4,378,811	106,529	46,845	1,034,897	16,173,555	21,740,637
Nuckolls	—	3,470,645	—	46,025	1,286,330	13,949,020	18,752,020
Otoe	—	7,242,983	43,670	6,245	7,414,443	26,434,670	41,142,011
Pawnee	170,225	1,777,330	85,000	44,390	65,955	8,352,485	10,495,385
Perkins	2,083,880	1,524,475	28,840	210	10,609,220	10,490,240	24,736,865
Phelps	—	4,784,655	—	315	11,086,065	29,545,495	45,416,530
Pierce	87,920	3,942,778	—	—	691,650	18,163,750	22,886,098
Platte	—	11,548,679	—	22,515	2,042,531	70,574,683	84,188,408
Polk	—	2,612,339	—	440	855,890	13,753,820	17,222,489
Red Willow	1,280,105	5,793,065	—	54,365	165,584	23,288,536	30,581,655
Richardson	—	3,653,668	—	44,690	1,344,201	17,500,000	22,542,559
Rock	—	2,186,284	—	743,583	252,220	6,308,957	9,491,044
Saline	652,993	4,715,542	—	2,975	5,007,400	24,454,270	34,833,180
Sarpy	2,673,605	36,571,281	—	17,835	306,605	150,781,522	190,350,848
Saunders	284,686	7,750,509	—	3,235	3,072,373	40,979,135	52,089,938
Scottsbluff	11,809,445	14,058,575	—	69,315	259,145	66,155,235	92,351,715
Seward	—	6,395,972	—	8,205	970,569	25,286,235	32,660,987
Sheridan	270,076	7,412,479	—	—	429,215	14,204,315	22,316,485
Sherman	—	2,291,665	—	—	402,680	8,522,480	11,216,825
Sioux	3,040,631	2,656,218	—	—	78,860	5,901,865	11,677,574
Stanton	293,108	3,366,192	—	—	99,969	13,959,130	17,658,399
Thayer	—	4,072,115	—	49,745	3,435,477	16,827,700	24,385,037
Thomas	—	392,400	—	—	—	2,673,090	3,065,490
Thurston	88,157	3,085,850	—	—	1,526,830	9,994,880	14,695,717
Valley	—	2,152,665	—	4,140	572,930	9,878,405	12,608,140
Washington	—	8,489,380	—	100	3,024,520	35,933,900	47,447,900
Wayne	—	3,839,005	—	2,220	746,380	16,464,835	21,052,440
Webster	573,625	2,356,869	—	44,390	792,545	10,297,925	14,065,354
Wheeler	6,275	755,030	—	—	—	1,678,385	2,439,690
York	531,678	6,887,090	511,856	8,770	1,493,554	27,429,609	36,862,557
Total	\$71,531,100	\$836,410,668	\$26,465,315	\$4,508,902	\$252,874,318	\$3,217,094,928	\$4,408,885,231

Actual Value of Rural Real Estate for 1984

Counties	Total Agricultural Land	Rural Sites	Agricultural Improvements	Suburban Residential, Land or Lots Unimproved	Suburban Residential, Land or Lots Improved	Suburban Residential Improvements
Adams	\$ 228,915,565	\$ 2,353,145	\$ 59,256,090	\$ 825,155	\$ 2,141,980	\$ 15,626,895
Antelope	196,276,120	—	31,907,900	115,705	588,160	4,607,700
Arthur	30,485,509	1,000	2,612,044	1,283	3,000	172,300
Banner	38,774,240	144,160	7,049,505	11,725	11,420	322,350
Blaine	28,318,850	—	5,122,900	—	—	—
Boone	155,051,200	—	32,820,990	67,100	463,465	4,597,945
Box Butte	107,494,890	—	18,990,660	447,365	856,666	4,619,538
Boyd	48,849,405	—	7,389,285	5,890	62,260	509,305
Brown	80,702,235	334,265	12,925,620	84,440	380,955	2,285,580
Buffalo	260,539,564	—	41,185,455	1,029,010	2,515,721	33,947,635
Burt	170,465,652	—	27,286,929	—	—	—
Butler	203,810,730	553,280	43,846,690	9,100	1,460	26,730
Cass	175,476,525	—	39,262,425	12,898,410	13,090,700	45,180,130
Cedar	182,849,190	—	30,609,590	—	2,415,500	7,013,340
Chase	148,759,319	278,452	17,035,409	78,777	206,478	1,441,640
Cherry	180,728,084	133,074	32,429,746	79,437	188,901	2,015,497
Cheyenne	116,095,703	31,742	22,739,911	19,905	121,840	3,338,463
Clay	223,999,884	—	34,392,940	48,995	26,615	390,740
Colfax	135,278,650	—	34,922,445	177,920	679,825	5,624,780
Cuming	195,595,970	4,349,645	41,178,620	45,035	266,485	2,261,625
Custer	293,161,555	147,350	43,126,630	87,725	314,675	5,126,040
Dakota	71,405,230	3,630	15,418,527	849,526	3,335,107	19,781,859
Dawes	51,341,158	—	9,904,810	5,280	737,560	5,384,237
Dawson	298,289,672	763,117	64,584,664	580,295	1,271,220	8,706,499
Deuel	57,537,122	—	7,870,981	7,790	31,145	308,900
Dixon	114,666,735	—	21,208,725	19,440	432,630	4,213,005
Dodge	203,397,340	—	32,146,180	1,673,535	3,950,555	26,101,760
Douglas	77,602,915	—	26,387,620	33,602,740	120,448,680	779,508,860
Dundy	110,852,755	121,435	11,379,860	58,310	173,310	755,075
Fillmore	208,935,180	—	35,345,430	—	51,830	801,040
Franklin	145,500,085	78,000	17,204,650	1,200	8,675	67,380
Frontier	157,389,845	—	14,349,795	3,200	81,350	2,030,915
Furnas	149,097,955	—	15,663,320	—	12,045	372,195
Gage	211,699,730	15,565,460	47,138,455	64,085	33,840	804,005
Garden	93,104,135	—	8,619,915	—	131,570	1,045,080
Garfield	43,122,538	63,000	6,205,585	19,700	63,720	781,670
Gosper	116,671,075	1,957,000	16,495,415	24,500	183,500	967,280
Grant	30,540,075	155,355	3,162,435	1,255	8,875	366,880
Greeley	69,984,775	—	13,921,315	1,260	18,495	507,130
Hall	201,911,703	3,480,930	36,906,760	1,676,330	5,151,910	42,897,510
Hamilton	283,610,295	—	54,449,985	417,865	685,465	7,614,065
Harlan	132,283,065	—	15,111,190	333,250	464,655	5,261,020
Hayes	83,999,545	—	11,911,030	—	—	—
Hitchcock	111,518,045	—	8,820,090	—	—	—
Holt	223,362,461	—	39,591,420	411,305	888,960	10,824,570
Hooker	20,343,890	490	1,574,860	2,815	14,115	346,415
Howard	123,307,811	1,176,116	32,434,317	50,975	197,040	2,051,857
Jefferson	153,730,066	141,980	30,098,481	217,818	581,999	4,756,574
Johnson	92,980,995	—	14,795,745	7,295	463,885	2,092,300
Kearney	207,064,470	152,470	32,505,880	68,360	108,055	11,915,665
Keith	96,500,355	466,000	15,138,970	1,918,405	2,450,865	15,711,550
Keya Paha	44,543,450	43,210	7,353,940	9,360	1,765	37,490
Kimball	72,818,528	24,853	11,686,549	37,452	282,988	4,728,903
Knox	161,065,705	456,150	31,431,915	1,768,325	—	5,217,725
Lancaster	211,320,247	56,212,769	55,633,678	15,202,481	28,372,721	100,132,084
Lincoln	243,211,370	14,043,230	37,817,840	3,308,585	5,321,930	29,892,530
Logan	36,608,114	—	3,706,802	—	22,721	370,747
Loup	31,011,835	—	3,385,760	905	675	48,565
Madison	153,164,544	288,826	39,690,808	1,438,978	4,099,498	27,336,182
McPherson	30,549,043	2,570	3,340,880	7,318	21,387	650,986
Merrick	179,706,190	8,278,670	32,830,725	50,550	732,320	4,771,390
Morrill	91,868,390	5,257,950	19,693,640	121,615	92,590	1,667,270
Nance	95,589,085	2,027,450	19,305,615	—	—	—
Nemaha	124,753,640	—	24,286,770	41,490	717,705	5,584,320
Nuckolls	158,022,700	—	17,228,950	358,570	401,760	2,305,755
Otoe	174,644,110	—	34,357,825	—	55,230	204,760
Pawnee	87,035,519	108,255	15,510,410	85,210	59,190	130,710
Perkins	153,922,871	—	17,852,510	47,035	121,410	3,707,475
Phelps	257,392,870	—	37,484,245	20,910	637,500	7,988,140
Pierce	146,867,210	—	25,374,505	573,120	1,018,340	6,464,660
Platte	178,406,590	—	44,135,985	2,227,730	2,962,375	33,765,695
Polk	181,313,365	—	24,087,290	103,920	670,650	5,307,700
Red Willow	126,928,222	—	18,183,546	298,428	576,841	9,938,632
Richardson	168,739,220	—	33,369,159	81,497	572,716	3,666,106
Rock	79,103,245	664,025	9,644,120	107,625	238,980	2,363,740
Saline	204,711,945	3,370,170	34,629,770	208,570	528,655	3,865,160
Sarpy	63,967,958	510,300	17,486,984	19,621,157	63,420,534	320,445,400
Saunder	249,183,435	12,450,680	47,451,710	1,059,315	5,684,405	16,551,885
Scotts Bluff	100,988,215	400,624	26,220,069	1,536,848	4,559,488	41,398,814
Seward	198,692,926	80,765	41,097,279	315,184	2,432,625	16,464,987
Sheridan	107,211,615	—	26,745,390	207,060	470,367	6,372,123
Sherman	87,120,075	—	14,317,965	1,310	6,625	448,380
Sioux	51,746,595	7,940	11,989,180	780	285	—
Stanton	116,365,585	—	19,217,580	110,700	2,229,195	16,221,455
Thayer	185,695,725	103,630	19,767,135	71,170	235,310	2,523,025
Thomas	17,620,495	—	2,076,450	—	30,770	1,116,210
Thurston	87,297,119	1,007,260	12,635,780	40,580	15,945	337,980
Valley	79,727,655	—	17,018,740	140,430	375,625	1,874,495
Washington	123,725,745	37,214,133	49,657,565	1,545,795	539,635	4,180,535
Wayne	127,118,155	3,630,710	23,371,040	102,835	324,435	3,251,195
Webster	119,871,330	—	16,894,175	7,255	39,005	2,187,760
Wheeler	65,295,470	—	16,054,735	54,495	155,185	385,295
York	280,266,108	141,770	45,165,385	99,657	1,873,440	10,591,352
Total	\$12,605,580,123	\$188,777,036	\$2,255,631,593	\$109,069,756	\$296,219,393	\$1,799,642,152

Suburban Commercial, Land or Lots Unimproved	Suburban Commercial, Land or Lots Improved	Suburban Commercial Improvements	Suburban Industrial, Land or Lots Unimproved	Suburban Industrial, Land or Lots Improved	Suburban Industrial Improvements	Total Actual Value of Land & Impv. Outside Incorporated Areas
\$ 660,685	\$ 3,210,155	\$ 21,419,605	\$ 268,715	\$ 1,298,905	\$ 13,419,595	\$ 349,306,490
107,485	414,520	2,818,200	11,770	42,615	296,910	237,187,085
541	3,000	57,986	—	—	—	33,336,663
1,800	4,060	157,070	—	—	—	46,476,330
—	1,560	160,655	—	—	—	33,606,965
49,160	290,710	7,035,260	—	—	—	200,375,830
98,690	375,425	2,505,725	69,210	332,180	5,136,730	140,927,079
6,865	16,675	171,550	—	—	—	57,011,235
34,755	323,660	1,998,440	—	6,850	279,640	99,357,450
124,085	1,055,738	7,401,555	9,820	388,355	11,076,085	359,273,023
49,430	535,885	6,508,580	—	—	—	204,846,476
13,130	100,880	5,364,340	—	—	—	253,786,340
511,210	715,945	4,728,575	3,032,240	876,430	32,949,935	328,722,525
49,675	547,280	5,185,635	—	—	—	228,670,210
69,878	226,185	3,047,952	—	—	—	171,144,090
11,355	66,272	811,704	—	—	—	216,464,070
20,565	96,715	2,120,629	58,303	245,226	4,319,106	149,208,108
33,200	170,614	1,424,380	18,210	485,955	7,591,410	268,582,943
294,705	521,230	11,412,310	—	—	—	188,911,865
40,035	955,905	7,274,180	—	393,190	3,125,640	255,486,330
32,210	508,110	2,400,110	255	203,655	3,508,175	348,616,490
283,827	909,884	3,113,050	42,840	260,387	10,089,246	125,493,113
—	30,012	924,510	—	—	—	68,327,567
194,686	1,170,718	6,222,456	70,515	571,166	8,878,394	391,303,402
48,678	104,578	1,502,632	—	—	—	67,411,826
22,930	253,915	4,652,675	—	—	—	145,470,055
712,545	1,188,645	5,105,580	74,845	989,455	13,676,345	282,016,825
20,543,270	27,400,700	120,414,210	5,248,200	4,727,200	32,823,400	1,248,707,795
60,015	148,825	1,490,655	—	—	—	125,040,240
87,520	256,080	1,273,320	—	8,955	2,802,660	249,562,015
9,735	100,380	859,650	—	—	—	163,829,755
—	6,000	42,130	—	—	—	173,903,235
1,240	12,020	547,245	—	2,650	50,825	165,759,495
11,025	441,000	4,324,155	52,660	151,895	11,334,595	291,620,905
1,490	31,035	268,905	—	—	—	103,202,130
4,215	47,475	332,475	—	8,750	88,075	50,737,203
21,710	176,455	1,077,395	—	—	—	137,574,330
525	3,925	147,095	—	—	—	34,386,425
—	11,250	431,185	—	—	—	84,875,410
1,489,830	4,291,000	18,531,690	—	322,770	3,185,180	319,875,613
134,950	938,835	7,748,405	4,645	124,525	2,545,020	358,534,055
16,795	35,175	277,750	—	18,600	227,170	154,028,670
—	—	874,630	—	—	—	96,785,205
56,030	504,280	4,689,700	—	—	—	120,338,135
1,465	6,290	183,720	—	—	—	280,628,726
4,445	317,965	1,762,149	—	—	—	22,474,060
177,567	200,831	1,696,023	—	124,245	2,578,672	161,302,675
14,100	108,990	689,350	—	6,250	54,970	194,304,256
30,255	390,605	4,251,630	625	26,160	648,655	111,213,880
151,640	463,620	3,179,030	—	—	—	257,162,830
—	—	—	—	—	—	135,980,435
86,844	124,506	2,182,147	—	—	—	51,989,215
232,120	—	2,070,905	—	—	—	91,972,775
1,861,965	3,208,895	6,209,698	4,347,414	2,814,104	19,467,348	202,242,845
410,750	1,636,290	7,073,335	—	—	—	514,783,404
7,410	4,620	156,934	—	—	—	342,715,860
—	100	4,190	—	—	—	40,877,348
1,160,083	2,946,450	18,556,335	128,425	2,213,617	22,004,636	34,452,030
346	2,250	93,267	—	—	—	273,028,382
19,930	193,085	3,353,010	—	9,680	51,150	34,668,049
1,790	25,495	212,330	—	57,000	893,630	229,996,700
—	43,895	1,650,440	—	—	—	119,891,700
12,000	298,660	1,153,520	—	43,660	1,687,170	118,616,485
90,905	218,085	5,830,840	12,055	12,815	5,516,665	158,578,935
—	315,195	12,441,890	—	148,155	1,415,085	189,999,100
—	13,130	175,885	—	—	—	223,582,250
15,365	69,055	3,097,650	—	—	—	103,118,309
41,840	661,730	3,723,915	—	176,975	5,876,705	178,833,375
68,375	412,680	2,003,515	—	—	—	314,004,830
344,360	2,271,280	13,794,225	402,680	2,798,090	25,874,240	182,782,405
47,985	690,485	4,208,620	—	—	—	306,943,250
39,516	311,135	3,543,996	—	—	—	220,848,915
59,391	299,619	2,019,399	35,912	87,150	1,329,962	161,820,316
42,665	276,340	4,037,575	—	—	—	210,260,131
67,425	113,145	2,772,040	—	583,765	16,498,315	96,478,315
2,513,180	6,923,776	32,998,401	2,219,607	1,559,153	6,380,356	267,348,960
285,420	1,965,305	5,331,485	—	—	—	538,046,806
289,756	1,189,474	7,189,959	55,857	715,161	7,703,051	339,963,640
149,685	680,680	3,735,080	—	227,490	5,007,615	192,247,316
62,006	306,604	1,914,937	—	—	—	268,884,326
—	25,380	438,760	—	—	—	143,290,132
—	—	—	—	—	—	102,364,495
—	164,410	1,009,205	—	239,845	8,924,940	63,744,784
4,970	70,005	245,845	39,465	50,595	379,470	164,482,915
—	18,025	335,040	9,410	6,075	98,955	209,187,345
350	62,710	617,960	—	—	—	21,311,430
73,865	253,780	1,620,450	—	30,365	81,440	102,015,684
216,100	764,085	2,701,715	—	46,945	398,105	101,196,845
40,745	453,280	4,824,875	—	—	—	220,990,358
28,505	151,010	975,390	—	—	—	163,117,270
—	26,510	295,950	—	—	—	140,154,430
545,788	1,442,520	9,466,337	—	58,190	1,085,427	82,267,640
—	—	—	—	—	—	350,735,974
\$35,111,382	\$78,324,696	\$464,635,891	\$16,213,718	\$23,405,199	\$301,360,694	\$18,174,022,237

Table 13

Actual Value of Agricultural Real Estate for 1984

Counties	IRRIGATED CROPLAND		DRYLAND CROPLAND		PASTURELAND	
	No. of Acres	Actual Value	No. of Acres	Actual Value	No. of Acres	Actual Value
Adams	163,504	\$ 156,092,015	103,177	\$ 52,465,825	—	—
Antelope	169,048	96,113,860	179,770	71,635,025	128,528	23,920,470
Arthur	11,024	3,381,525	—	—	—	—
Banner	20,572	5,070,270	165,474	24,538,850	—	—
Blaine	11,786	3,761,950	—	—	—	—
Boone	120,830	74,755,810	144,346	57,470,890	37,755	8,229,690
Box Butte	108,125	47,566,390	221,110	39,313,055	—	—
Boyd	4,597	2,342,850	99,702	34,106,115	—	—
Brown	69,668	31,130,690	7,673	1,766,065	—	—
Buffalo	192,757	178,280,381	115,890	45,259,212	—	—
Burt	47,597	41,884,779	210,992	119,097,548	40,099	9,434,407
Butler	86,191	84,261,300	206,536	105,066,830	45,956	12,052,780
Cass	2,318	1,971,020	268,826	164,026,455	43,896	9,318,925
Cedar	58,577	36,152,509	279,854	121,242,107	95,735	23,709,109
Chase	168,767	96,984,283	116,668	30,569,357	—	—
Cherry	38,942	9,450,351	29,431	3,906,085	—	—
Cheyenne	35,211	13,926,399	462,075	91,816,828	—	—
Clay	169,212	166,607,702	98,464	51,037,938	—	—
Colfax	59,117	50,833,025	150,484	73,798,850	28,119	8,405,335
Cuming	26,499	20,124,735	317,418	174,699,885	1,484	532,740
Custer	175,050	123,680,365	215,517	70,452,130	—	—
Dakota	10,845	9,416,110	117,635	57,379,851	24,806	4,545,679
Dawes	12,774	4,024,070	125,212	21,937,422	—	—
Dawson	270,026	249,869,316	48,649	18,357,165	—	—
Deuel	20,622	10,018,586	175,034	43,901,708	—	—
Dixon	16,986	11,706,035	195,089	85,813,250	71,290	16,884,400
Dodge	81,538	76,446,605	197,353	118,548,450	33,128	8,272,055
Douglas	10,689	10,667,310	81,285	49,775,460	9,893	3,020,880
Dundy	97,048	46,744,005	113,002	35,184,620	—	—
Fillmore	157,953	125,385,445	155,414	75,303,335	956	262,735
Franklin	79,179	76,178,152	87,552	42,386,487	—	—
Frontier	53,026	45,236,180	181,678	73,057,305	—	—
Furnas	42,630	41,252,570	199,351	85,097,780	—	—
Gage	40,564	29,474,430	348,185	157,576,845	28,176	7,253,210
Garden	33,983	13,418,320	110,276	25,921,860	—	—
Garfield	21,298	10,456,331	11,318	3,671,782	—	—
Gosper	70,563	70,765,540	67,391	30,153,485	—	—
Grant	2,469	821,070	—	—	—	—
Greeley	55,105	28,421,610	66,924	15,896,480	—	—
Hall	179,755	170,443,825	42,252	19,535,434	—	—
Hamilton	226,084	239,473,430	101,119	44,112,685	653	114,265
Harlan	65,925	60,040,105	113,367	53,758,765	—	—
Hayes	34,906	16,869,240	145,238	40,307,735	—	—
Hitchcock	25,805	22,209,795	213,031	70,981,475	—	—
Holt	234,320	97,124,384	88,382	23,825,286	—	—
Hooker	3,612	898,600	—	—	—	—
Howard	96,296	75,123,325	63,690	23,645,580	—	—
Jefferson	49,334	39,239,359	178,532	91,234,875	851	245,826
Johnson	11,098	9,531,540	129,557	63,028,870	74,776	19,809,305
Kearney	171,071	154,214,605	90,579	44,466,600	—	—
Keith	68,673	34,709,935	145,211	33,848,735	—	—
Keya Paha	18,649	8,178,430	32,797	8,218,335	—	—
Kimball	27,142	11,672,014	339,597	53,008,855	—	—
Knox	37,980	19,784,055	258,066	86,711,070	320,923	53,635,390
Lancaster	17,014	14,695,489	316,099	174,575,309	83,444	21,871,220
Lincoln	181,493	101,005,465	143,751	42,260,035	—	—
Logan	18,008	8,072,741	21,029	5,183,318	—	—
Loup	13,593	5,181,015	12,472	2,185,995	—	—
Madison	70,877	41,394,836	210,050	99,102,884	55,610	12,592,560
McPherson	13,155	4,101,364	1,269	244,285	—	—
Merrick	166,106	148,493,155	36,847	16,962,100	—	—
Morrill	107,569	44,400,710	79,211	11,263,780	—	—
Nance	51,615	40,521,750	96,244	40,312,375	—	—
Nemaha	2,890	2,952,100	178,188	107,262,720	62,234	14,431,220
Nuckolls	43,991	45,984,420	166,152	87,615,575	—	—
Otoe	3,679	2,951,290	283,920	145,161,900	84,130	23,257,410
Pawnee	1,040	906,650	132,248	56,458,499	112,299	27,899,337
Perkins	110,009	61,041,105	325,563	85,909,250	—	—
Pheips	219,972	226,496,585	50,493	24,531,565	—	—
Pierce	94,678	56,754,844	172,007	75,165,814	51,074	12,464,287
Platte	122,164	83,001,060	198,711	80,328,030	71,144	14,613,710
Polk	117,985	121,021,630	93,605	52,961,650	25,242	6,960,355
Red Willow	53,410	44,676,316	181,879	67,238,755	—	—
Richardson	2,096	1,537,408	232,735	141,827,214	91,323	25,110,377
Rock	74,481	30,326,705	6,421	1,356,615	—	—
Saline	75,311	72,028,090	201,011	118,794,770	5,327	1,693,010
Sardis	7,055	6,497,877	83,177	52,344,360	17,855	4,993,586
Saunders	44,599	40,406,025	326,088	191,900,595	61,084	16,636,050
Scotts Bluff	169,283	86,365,162	39,954	6,133,499	—	—
Seward	97,988	89,092,196	184,356	95,521,808	59,828	13,968,809
Sheridan	59,082	21,514,762	168,266	25,485,814	—	—
Sherman	65,227	40,016,490	66,951	20,950,310	—	—
Sioux	30,441	9,216,706	16,619	1,707,605	—	—
Stanton	20,874	14,537,725	196,114	92,274,770	39,105	9,374,990
Thayer	101,947	92,290,764	154,995	77,889,201	2,110	560,310
Thomas	2,946	765,960	—	—	—	—
Thurston	5,693	5,197,769	159,623	77,327,488	17,890	4,619,565
Valley	72,796	43,099,760	62,538	16,870,200	—	—
Washington	4,132	3,904,431	203,617	116,187,472	13,874	3,364,726
Wayne	20,558	12,944,090	221,168	104,771,370	28,440	9,359,920
Webster	41,475	34,838,065	131,655	61,254,425	—	—
Wheeler	60,080	29,524,890	6,622	1,288,910	—	—
York	208,631	215,589,541	101,891	57,300,616	10,120	2,640,828
Total	6,641,474	\$4,977,529,427	12,879,710	\$5,364,827,516	1,879,161	\$436,075,471

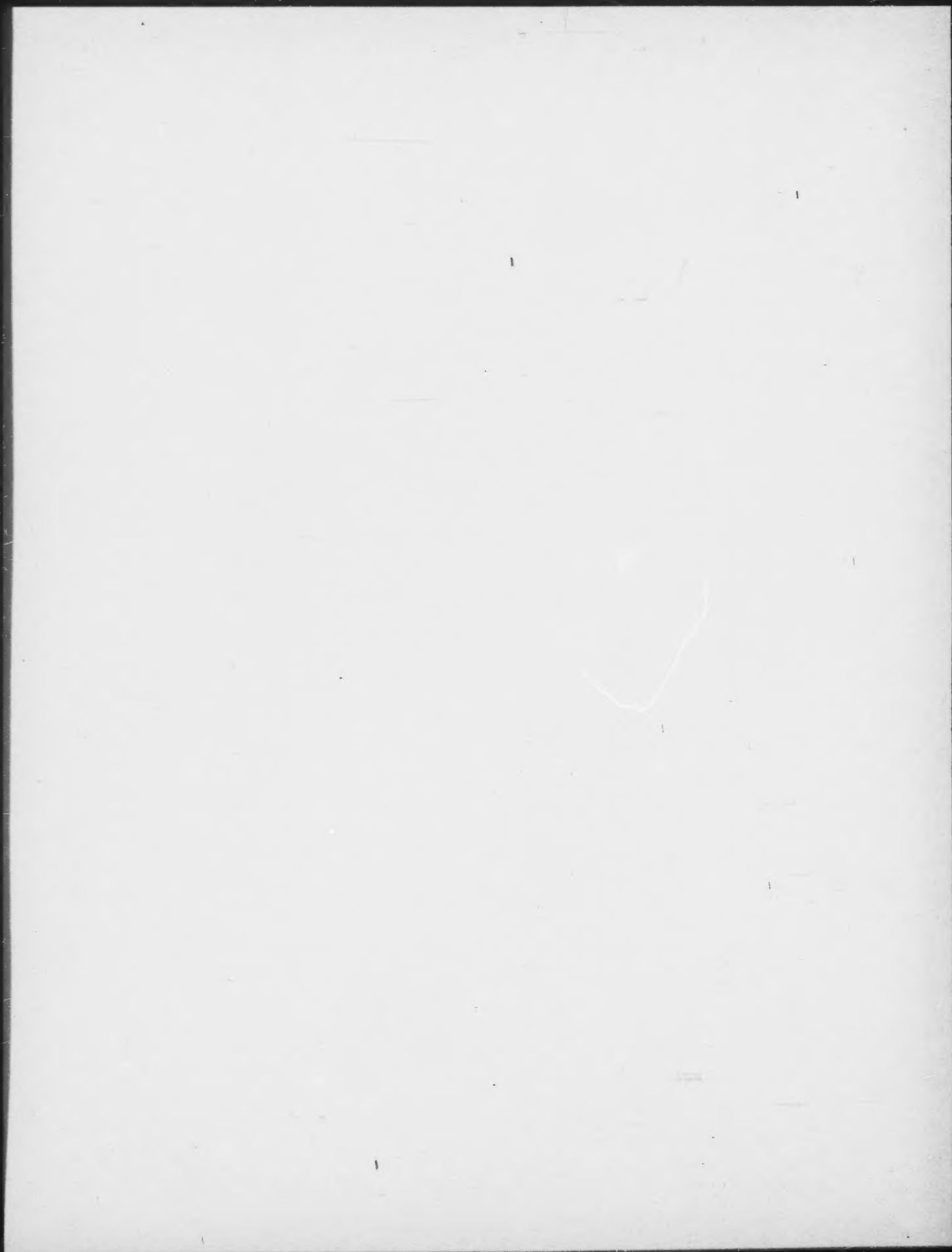
RANGELAND AND MEADOW		WASTELAND		TOTAL AGRICULTURAL LAND	
No. of Acres	Actual Value	No. of Acres	Actual Value	No. of Acres	Actual Value
62,185	\$ 10,316,350	2,764	\$ 41,375	331,630	\$ 228,915,565
38,807	4,574,225	1,643	32,540	517,796	196,276,120
417,936	27,064,324	3,966	39,660	432,926	30,485,509
252,674	9,078,150	8,697	86,970	447,417	38,774,240
403,986	24,530,285	2,662	26,615	418,435	28,318,850
114,312	14,425,895	7,060	168,915	424,303	155,051,200
301,820	20,580,704	2,315	34,740	633,370	107,494,890
210,950	12,316,825	5,573	83,615	320,822	48,849,405
641,321	47,726,160	7,930	79,320	726,793	80,702,235
252,149	36,716,659	18,882	283,312	579,678	260,539,564
		3,264	48,918	301,952	170,465,652
15,313	2,372,960	2,844	56,860	356,840	203,810,730
		6,398	160,125	321,436	175,476,525
14,031	1,705,285	2,009	40,180	450,206	182,849,190
241,669	21,188,602	1,138	17,077	528,243	148,759,319
3,273,966	167,206,391	41,315	165,257	3,383,653	180,728,084
194,109	10,321,680	3,079	30,796	699,476	116,095,703
35,751	6,245,136	5,458	109,108	308,885	223,999,884
13,302	2,226,990	723	14,450	251,745	135,278,650
		9,281	238,610	354,682	195,595,970
1,170,660	98,881,635	9,836	147,425	1,571,062	293,161,555
		2,354	63,590	155,639	71,405,230
613,045	25,322,316	3,826	57,390	754,857	51,341,158
289,414	29,977,600	5,704	85,601	613,794	298,289,672
60,543	3,616,728	10	100	256,610	57,537,122
706	101,195	8,092	161,855	292,163	114,666,735
		5,242	130,230	317,261	203,397,340
331,502	28,821,405	16,381	14,139,265	118,249	77,602,915
37,585	7,954,285	4,109	102,725	545,661	110,852,755
174,190	26,833,710	1,469	29,380	353,377	208,935,180
351,523	39,071,970	6,782	101,736	347,704	145,500,085
182,904	22,672,735	1,626	24,390	587,853	157,389,845
92,595	17,261,460	7,463	74,870	432,348	149,097,955
818,294	53,575,505	8,923	133,785	518,442	211,699,730
307,274	28,956,170	18,844	188,450	981,397	93,104,135
141,889	15,744,375	3,826	38,255	343,706	43,122,538
466,230	29,623,610	511	7,675	280,354	116,671,075
226,203	25,615,195	9,539	95,395	478,238	30,540,075
67,787	11,850,094	3,433	51,490	351,665	69,984,775
		3,441	112,350	293,234	201,941,703
130,451	18,357,090	4,406	169,915	332,262	283,870,295
242,993	26,773,520	6,715	127,105	316,458	132,283,065
186,874	18,224,080	3,270	49,050	426,407	83,999,545
1,098,299	102,594,624	6,846	102,695	432,558	111,518,045
430,878	19,444,020	11,811	118,167	1,432,813	223,662,461
179,272	24,408,402	254	1,270	434,744	20,343,890
116,064	22,922,973	4,565	130,504	343,822	123,307,811
2,154	421,320	4,352	87,033	349,133	153,730,066
46,307	8,356,460	9,498	189,860	227,083	92,980,995
383,263	27,707,640	2,442	26,805	310,400	207,064,470
409,566	28,125,945	15,403	234,045	612,550	96,500,355
190,279	8,067,429	2,070	20,740	463,082	44,543,450
		7,023	70,230	564,041	72,818,528
1,166,117	99,636,565	38,091	935,190	655,059	161,055,705
306,860	23,319,329	8,911	178,229	425,468	211,320,247
309,691	23,609,000	32,879	309,305	1,524,240	243,211,370
		2,165	32,726	348,062	36,608,114
501,733	26,165,074	2,388	35,825	338,144	31,011,835
80,396	14,133,140	3,713	74,264	340,250	153,164,544
649,354	35,312,300	3,832	38,320	519,989	30,549,043
119,357	14,629,900	2,862	117,795	286,211	179,706,190
		20,097	891,600	856,230	91,868,390
138,088	24,409,900	6,233	125,060	273,449	95,589,085
		4,304	107,606	247,615	124,753,640
15,077	1,705,798	643	12,805	348,874	158,022,700
86,902	6,966,040	7,324	3,273,510	379,052	174,644,110
50,049	6,299,715	3,262	65,235	263,926	87,035,519
25,551	2,457,922	1,296	6,480	523,770	153,922,875
2,598	194,850	3,805	65,005	324,318	257,392,870
26,509	4,760,100	833	24,343	344,143	146,867,210
188,279	16,962,293	11,490	268,940	406,106	178,406,590
		1,842	27,630	265,183	185,731,365
517,378	47,351,755	10,618	50,858	434,186	128,928,222
66,719	12,144,795	10,556	264,221	336,710	168,739,220
		6,817	68,170	605,097	79,103,245
203,682	8,400,112	2,564	51,280	350,932	204,711,945
		5,330	132,135	113,418	63,967,958
1,206,013	59,802,175	9,603	240,765	441,375	249,183,435
204,511	26,029,345	8,943	89,442	421,862	100,988,215
1,063,135	40,614,146	5,506	110,123	347,679	198,692,936
		40,889	408,894	1,474,250	107,211,645
88,186	14,768,572	4,157	123,930	340,845	87,120,075
347,068	16,834,255	20,814	208,142	1,131,009	51,746,599
		8,905	178,100	264,998	116,365,585
210,860	19,720,295	2,930	186,877	350,167	185,695,725
		2,028	20,280	352,042	17,620,495
		6,092	152,297	189,298	87,297,119
		2,493	37,400	348,687	79,727,655
		9,883	249,116	231,505	123,725,745
170,264	23,661,830	2,339	46,775	272,511	127,118,155
277,794	34,481,180	6,466	117,010	349,860	119,871,330
24,899	4,666,782	49	490	344,546	65,295,470
		3,617	72,341	349,159	280,266,108
23,285,493	\$1,798,917,282	663,640	\$28,230,427	43,349,478	\$12,605,580,123

Table 14

Actual Value of Urban Real Estate for 1984

Counties	Agricultural Land or Lots Unimproved	Agricultural Land or Lots Improved	Agricultural Improvements	Residential Land or Lots Unimproved	Residential Land or Lots Improved	Residential Improvements
Adams	\$ 217,045	\$ 6,085	\$ 400	\$ 2,347,920	\$ 33,037,555	\$ 248,610,790
Antelope	85,800	195,265	800,430	481,500	3,474,330	32,126,895
Arthur	—	—	—	22,960	77,850	769,990
Banner	—	—	—	—	—	—
Blaine	3,900	12,855	143,730	36,935	85,635	764,355
Boone	99,795	40,560	68,755	309,595	3,837,305	26,333,370
Box Butte	—	—	—	1,216,905	12,260,795	77,513,944
Boyd	40,025	1,915	24,255	109,890	542,290	9,189,750
Brown	—	—	—	504,990	5,457,910	22,395,915
Buffalo	—	—	—	4,214,050	31,180,290	187,841,490
Burt	138,020	106,470	87,590	611,610	5,802,860	38,437,800
Butler	—	—	—	845,405	6,919,380	35,196,020
Cass	—	—	—	2,832,875	20,671,250	85,385,785
Cedar	—	—	—	580,010	3,632,340	32,595,545
Chase	—	—	—	363,016	2,702,496	22,204,293
Cherry	—	—	—	520,920	3,703,701	27,089,433
Cheyenne	148,107	7,939	39,454	410,606	8,001,064	59,983,065
Clay	—	—	—	879,920	4,801,375	40,572,970
Colfax	81,315	28,390	170,135	1,048,425	8,550,525	54,819,580
Cuming	92,660	103,315	309,600	713,140	8,122,015	61,326,930
Custer	—	—	—	965,415	7,153,380	55,055,925
Dakota	33,667	—	—	2,791,297	13,763,546	80,781,471
Dawes	—	—	—	308,180	6,414,450	45,648,890
Dawson	—	—	—	1,831,842	15,319,283	131,392,972
Deuel	—	—	—	34,998	1,747,656	12,995,393
Dixon	303,270	523,835	1,565,110	373,065	4,487,370	22,500,960
Dodge	—	—	—	2,460,225	37,084,530	236,575,030
Douglas	68,500	30,800	74,300	26,856,680	413,782,640	2,435,388,010
Dundy	—	—	—	262,090	1,997,590	9,743,450
Fillmore	—	—	—	673,820	6,552,110	44,564,380
Franklin	—	—	—	577,240	2,052,290	20,084,295
Frontier	66,175	35,605	45,135	134,580	1,832,395	12,244,665
Furnas	—	—	—	327,925	3,100,300	26,266,310
Gage	—	—	—	2,771,420	19,974,685	141,172,870
Garden	—	—	—	55,310	755,725	10,811,510
Garfield	24,890	74,420	48,060	67,880	1,132,075	11,088,875
Gosper	15,800	—	—	49,320	931,265	7,226,595
Grant	—	—	—	8,495	57,000	1,313,560
Greeley	—	—	—	102,900	616,905	11,336,285
Hall	707,420	282,800	93,100	6,812,680	93,414,720	353,935,960
Hamilton	143,055	78,760	296,375	595,260	4,249,625	49,764,210
Harlan	—	—	—	204,080	1,562,225	20,641,550
Hayes	—	—	—	63,540	209,360	2,484,800
Hitchcock	—	—	—	653,700	2,305,110	14,754,300
Holt	—	—	—	799,250	7,164,355	61,152,265
Hooker	—	—	—	71,585	575,000	4,054,395
Howard	125,722	59,690	91,499	523,964	3,881,120	26,877,315
Jefferson	—	—	—	426,203	5,968,647	43,349,929
Johnson	82,875	14,770	12,450	200,680	2,395,470	15,788,540
Kearney	—	—	—	510,675	4,423,790	44,166,765
Keith	—	—	—	479,130	5,394,705	48,928,805
Keya Paha	—	—	—	45,255	382,165	3,194,940
Kimball	—	—	—	182,075	3,772,987	28,376,058
Knox	—	—	—	6,662,055	—	50,655,335
Lancaster	—	—	—	44,539,262	396,431,680	1,931,925,086
Lincoln	27,290	42,805	16,805	7,478,640	51,690,080	231,062,685
Logan	44,227	2,941	—	224,146	239,740	2,455,956
Loup	—	—	—	93,600	602,090	1,007,175
Madison	202,618	68,146	69,176	5,301,995	38,715,104	229,194,457
McPherson	—	—	—	—	—	—
Merrick	73,225	143,565	348,020	481,640	4,017,440	31,879,425
Morrill	—	—	—	542,200	3,812,930	25,464,805
Nance	152,755	4,445	29,215	42,790	1,938,735	21,580,665
Nemaha	—	—	—	665,785	4,295,020	40,691,660
Nuckolls	55,465	73,185	156,855	213,635	2,116,945	25,935,880
Otoe	—	51,915	101,230	3,032,385	14,414,610	82,653,080
Pawnee	147,905	87,440	359,895	83,120	1,186,440	9,322,565
Perkins	2,740	—	—	127,705	1,372,530	17,882,090
Phelps	—	—	—	1,170,500	6,917,485	68,560,655
Pierce	97,785	125,480	751,815	451,295	4,551,585	38,155,445
Platte	93,530	97,090	190,455	5,984,955	37,180,580	216,424,745
Polk	59,200	39,110	174,030	201,380	2,652,785	23,137,670
Red Willow	—	—	—	2,184,652	10,864,347	78,315,984
Richardson	10,733	—	—	1,554,405	10,770,856	60,537,586
Rock	6,365	5,510	17,800	68,870	1,302,800	8,077,555
Saline	9,490	4,250	25,915	1,000,205	13,250,090	80,377,300
Sarpy	151	—	—	4,441,614	92,185,368	441,052,089
Saunders	126,625	173,910	1,004,590	862,410	10,581,965	68,347,470
Scottsbluff	—	—	—	2,048,554	23,551,227	151,900,494
Seward	115,430	106,020	347,815	804,604	10,787,895	80,219,229
Sheridan	5,354	—	—	478,222	3,827,512	30,083,628
Sherman	53,105	105,010	1,240,570	112,645	1,272,370	11,077,840
Sioux	—	—	—	15,275	122,275	2,429,120
Stanton	9,625	—	—	127,150	1,672,560	15,465,285
Thayer	—	—	—	753,260	9,138,080	34,697,280
Thomas	—	—	—	61,815	308,950	2,375,545
Thurston	14,735	2,860	20,670	220,550	1,606,425	17,284,100
Valley	—	—	—	593,605	5,595,140	25,787,055
Washington	1,800	91,230	28,330	1,605,696	14,681,964	80,743,195
Wayne	—	—	—	453,930	5,787,680	50,604,050
Webster	69,730	29,790	113,680	199,215	2,350,420	20,779,560
Wheeler	—	—	—	43,865	214,840	1,553,790
York	118,309	49,487	60,860	1,118,732	15,065,464	102,602,207
Total	\$3,993,233	\$2,907,663	\$8,928,104	\$166,318,993	\$1,640,419,497	\$9,509,126,939

Commercial Land or Lots Unimproved	Commercial Land or Lots Improved	Commercial Improvements	Industrial Land or Lots Unimproved	Industrial Land or Lots Improved	Industrial Improvements	Total Actual Value
\$ 2,173,210	\$ 18,614,300	\$ 86,108,115	\$ 29,215	\$ 845,020	\$ 4,746,735	\$ 396,744,390
140,855	1,115,135	9,955,680	575	57,765	747,470	49,182,700
3,170	10,950	93,295	—	—	—	978,215
—	17,230	268,730	—	—	—	1,333,370
123,450	1,058,180	7,957,980	—	—	—	39,826,990
430,685	4,371,300	27,037,000	—	—	—	122,830,629
14,775	102,440	1,984,275	—	—	—	12,009,615
274,605	1,743,125	7,260,875	—	—	—	37,637,420
1,274,620	12,444,876	75,016,875	—	105,115	1,710,745	313,788,061
116,750	1,426,000	10,326,790	—	—	—	57,054,090
138,495	831,330	9,655,530	—	75,575	785,210	54,446,945
263,555	2,652,870	15,145,155	19,680	1,710	85,835	127,058,715
64,335	843,545	10,661,050	—	—	—	48,376,825
270,995	1,093,708	10,710,399	—	—	—	37,344,907
58,287	1,603,474	13,463,005	—	—	—	46,438,820
202,387	2,811,880	15,429,033	85,370	6,305	18,126	87,143,336
123,620	761,360	8,254,905	—	—	—	55,394,150
201,035	1,737,700	11,177,810	—	—	—	77,814,915
206,660	3,134,065	16,948,340	—	134,740	1,394,855	92,486,320
291,980	2,929,410	18,948,435	—	—	—	85,344,545
1,909,941	7,135,785	33,724,635	—	—	—	140,140,342
11,070	2,293,730	13,681,700	—	—	—	68,358,020
800,609	8,881,743	35,975,106	19,861	383,413	4,753,536	199,358,365
20,798	387,808	1,870,192	560	18,000	209,625	17,285,030
53,095	871,485	7,003,625	—	—	—	37,681,815
1,789,225	13,512,860	51,532,395	64,065	631,775	6,543,195	350,193,300
45,531,450	305,277,280	1,330,318,850	17,367,370	78,179,100	319,517,030	4,972,392,010
37,315	373,175	1,914,270	—	—	—	14,327,890
240,070	940,035	9,505,570	—	—	—	62,475,985
—	385,400	3,647,970	—	—	—	26,747,195
24,865	301,845	2,566,705	—	—	—	17,251,970
40,005	367,695	5,735,795	150	565	8,660	35,847,405
208,940	6,912,320	32,382,655	29,690	140,010	2,588,965	206,181,555
32,450	139,860	2,038,530	—	16,040	444,425	14,293,850
107,045	381,865	2,425,050	—	—	—	15,350,160
16,545	222,640	1,515,465	—	—	—	9,977,630
830	32,055	645,585	—	—	—	2,057,525
19,100	139,495	3,438,180	—	—	—	15,652,865
10,542,245	37,529,285	144,127,900	70,800	1,660,930	22,821,010	671,998,850
127,585	1,187,550	11,793,215	—	—	—	68,235,635
49,580	301,985	3,393,670	—	—	—	26,153,090
—	37,795	1,069,180	—	—	—	3,864,675
27,430	470,065	4,488,350	—	—	—	22,698,955
165,035	1,745,950	12,078,030	—	—	—	83,104,885
15,980	92,735	1,083,770	—	—	—	5,893,465
134,940	1,114,991	5,789,122	—	—	—	38,598,363
184,220	1,754,173	10,660,565	14,610	16,170	109,527	62,484,044
32,375	962,775	2,727,305	22,660	36,945	336,315	22,613,160
104,910	1,519,835	9,433,415	—	14,255	85,820	60,259,465
475,920	4,687,250	21,697,925	5,170	119,255	2,519,165	84,307,325
—	—	—	—	—	—	3,622,360
128,319	1,261,545	8,983,394	—	—	—	42,704,378
1,502,190	—	11,257,625	—	—	—	70,077,205
31,319,663	146,261,925	396,434,704	11,780,860	18,749,929	97,985,120	3,075,428,229
5,008,915	20,194,805	81,871,955	—	176,855	227,870	397,798,705
43,980	46,467	576,428	—	—	—	3,633,885
1,190	51,195	276,920	—	—	—	2,032,170
3,688,367	23,414,174	78,737,145	10,690	29,796	162,051	379,593,719
—	—	—	—	—	—	—
61,835	923,260	8,088,755	—	38,955	814,400	46,870,520
196,405	1,217,345	5,191,160	—	—	—	36,424,845
44,845	144,145	3,274,900	—	—	—	27,228,495
133,840	1,497,475	7,510,970	—	—	—	54,794,750
83,965	703,100	7,385,455	—	14,700	590,675	37,329,860
—	3,383,330	21,156,540	—	—	—	124,793,140
44,825	181,860	1,844,285	—	6,605	105,215	13,370,155
28,175	525,285	5,692,805	—	—	—	25,631,330
564,620	3,069,985	17,354,185	—	4,775	92,835	97,735,040
68,950	693,025	6,217,120	—	—	—	51,112,500
3,151,720	17,654,485	58,214,665	—	—	—	338,992,225
116,540	364,585	3,388,975	—	—	—	30,134,275
285,577	5,384,542	34,335,903	—	16,505	411,249	131,798,759
284,777	2,121,110	11,488,436	6,614	54,630	703,775	87,532,922
20,350	456,520	2,634,830	—	—	—	12,590,600
174,275	1,801,125	16,217,200	—	315,975	8,665,095	121,840,920
4,964,745	23,053,936	104,533,875	—	349,881	276,963	670,858,622
171,740	2,090,090	17,440,995	—	11,500	595,175	101,406,470
2,178,969	15,064,780	57,174,225	104,371	737,811	2,083,996	254,844,427
446,914	3,487,643	18,286,775	—	127,715	849,850	115,579,890
372,342	2,266,624	10,578,876	—	—	—	47,612,558
5,135	297,850	2,827,525	—	8,770	158,060	17,158,880
4,195	27,545	642,325	—	—	—	3,241,735
17,685	168,920	1,912,200	—	—	—	19,373,425
98,970	1,371,150	6,658,349	—	—	—	48,717,089
1,210	64,025	609,405	—	—	—	3,470,950
49,970	315,910	3,475,915	65	27,725	660,180	23,679,105
458,755	2,287,645	8,924,190	7,800	62,030	128,830	43,845,050
470,850	4,317,830	22,504,781	—	52,300	1,513,885	126,011,861
187,870	1,556,800	15,655,805	—	—	—	74,226,135
31,210	385,085	3,485,915	—	—	—	27,444,605
8,915	26,930	389,230	—	—	—	2,237,570
328,968	5,289,524	34,239,100	11,625	304,085	2,293,494	161,481,855
\$125,828,808	\$752,687,918	\$3,222,141,843	\$29,651,801	\$103,533,230	\$487,744,967	\$18,053,282,996



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